

Jeffrey N. Pomerantz, Esq.
Andrew W. Caine, Esq.
(admitted *pro hac vice*)
PACHULSKI STANG ZIEHL & JONES LLP
10100 Santa Monica Boulevard
Los Angeles, California 90067-4100
Telephone: (310) 277-6910
Telecopy: (310) 201-0760

Lynn L. Tavenner, Esq. (VA Bar No. 30083)
Paula S. Beran, Esq. (VA Bar No. 34679)
TAVENNER & BERAN, PLC
20 North Eighth Street, 2nd Floor
Richmond, Virginia 23219
Telephone: (804) 783-8300
Telecopy: (804) 783-0178

*Counsel for the Circuit City Stores, Inc.
Liquidating Trust*

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION**

In re:	:	Chapter 11
	:	
CIRCUIT CITY STORES, INC., <u>et al.</u> ,	:	Case No. 08-35653-KRH
	:	
Debtors.	:	(Jointly Administered)
	:	
	:	

**NOTICE OF LIQUIDATING TRUST'S TWENTY-FIRST OMNIBUS OBJECTION TO
LANDLORD CLAIMS (REDUCTION OF CERTAIN PARTIALLY
INVALID CLAIMS, RECLASSIFICATION OF CERTAIN
MISCLASSIFIED CLAIMS, DISALLOWANCE OF CERTAIN
INVALID CLAIMS, DISALLOWANCE OF CERTAIN LATE FILED
CLAIMS, AND DISALLOWANCE OF CERTAIN AMENDED CLAIMS)**

PLEASE TAKE NOTICE that the Circuit City Stores, Inc. Liquidating Trust (the "Liquidating Trust" and/or "Trust"), through Alfred H. Siegel, the duly appointed trustee of the Trust (the "Trustee"), pursuant to the Second Amended Joint Plan of Liquidation of Circuit City Stores, Inc. and its Affiliated Debtors and Debtors in Possession and its Official Committee of Creditors Holding General Unsecured Claims in the above-captioned cases of the above referenced estates of Circuit City Stores, Inc. et al. (collectively, the "Debtors") filed the Liquidating Trust's Twenty-First Omnibus Objection to Landlord Claims (Reduction of Certain Partially Invalid Claims, Reclassification of Certain Misclassified Claims, Disallowance of Certain Invalid Claims, Disallowance of Certain of Late Filed Claims, and Disallowance of Certain Amended Claims) (the "Objection") with the United States Bankruptcy Court for the Eastern District of Virginia (the "Bankruptcy Court"). A copy of the Objection is attached to this notice (this "Notice") as Exhibit 1. By the Objection, the Liquidating Trust is seeking to reduce certain claims, reclassify certain claims, and disallow certain claims.

PLEASE TAKE FURTHER NOTICE THAT on April 1, 2009, the Bankruptcy Court entered the Order Establishing Omnibus Objection Procedures and Approving the Form and Manner of the Notice of Omnibus Objections (Docket No. 2881) (the "Order"), by which the

Bankruptcy Court approved procedures for filing omnibus objections to proofs of claim and requests for allowance and payment of administrative expenses and/or cure claims (collectively, the "Claims") in connection with the above-captioned chapter 11 cases (the "Omnibus Objection Procedures").

Specifically, the Objection seeks to reduce, disallow, or reclassify certain claims, including your claim(s), listed below, all as set forth in the Objection.

TO:	<u>Claim Number</u>	<u>Claim Amount</u>	<u>Reference Objection</u>
-----	-------------------------	-------------------------	--------------------------------

SPECIFIC INFORMATION PROVIDED ON INDIVIDUALIZED NOTICE

YOU ARE RECEIVING THIS NOTICE BECAUSE THE PROOF(S) OF CLAIM LISTED HEREIN THAT YOU FILED AGAINST ONE OR MORE OF THE DEBTORS IN THE ABOVE-CAPTIONED CHAPTER 11 CASES ARE SUBJECT TO THE OBJECTION. YOUR RIGHTS MAY BE AFFECTED BY THE OBJECTION. THEREFORE, YOU SHOULD READ THIS NOTICE (INCLUDING THE OBJECTION AND OTHER ATTACHMENTS) CAREFULLY AND DISCUSS THEM WITH YOUR ATTORNEY. IF YOU DO NOT HAVE AN ATTORNEY, YOU MAY WISH TO CONSULT ONE.

MOREOVER, PURSUANT TO RULE 3007-1 OF THE LOCAL RULES OF THE UNITED STATES BANKRUPTCY COURT FOR THE EASTERN DISTRICT OF VIRGINIA AND THE OMNIBUS OBJECTION PROCEDURES, UNLESS A WRITTEN RESPONSE AND A REQUEST FOR A HEARING ARE FILED WITH THE CLERK OF THE COURT AND SERVED ON THE OBJECTING PARTY BY 4:00 P.M. (EASTERN TIME) ON APRIL 7, 2011, THE COURT MAY DEEM ANY OPPOSITION WAIVED, TREAT THE OBJECTION AS CONCEDED AND ENTER AN ORDER GRANTING THE RELIEF REQUESTED WITHOUT A HEARING.

Critical Information for Claimants
Choosing to File a Response to the Objection

Who Needs to File a Response: If you oppose the relief requested in the Objection and if you are unable to resolve the Objection with the Liquidating Trust before the deadline to respond, then you must file and serve a written response (the "Response") to the Objection in accordance with this Notice.

If you do not oppose the relief requested in the Objection, then you do not need to file a written Response to the Objection and you do not need to appear at the hearing.

Response Deadline: The Response Deadline is **4:00 p.m. (Eastern Time) on April 7, 2011 (the "Response Deadline")**.

**THE BANKRUPTCY COURT WILL ONLY CONSIDER YOUR RESPONSE IF
YOUR RESPONSE IS FILED, SERVED AND RECEIVED BY THE RESPONSE
DEADLINE.**

Your Response will be deemed timely filed only if the Response is **actually received** on or before the Response Deadline by the Bankruptcy Court at the following address:

Clerk of the Bankruptcy Court
United States Bankruptcy Court
701 East Broad Street – Room 4000
Richmond, Virginia 23219

Your Response will be deemed timely served only if a copy of the Response is actually received on or before the Response Deadline by the Liquidating Trust's attorneys:

Jeffrey N. Pomerantz, Esq.
Andrew W. Caine, Esq.
(admitted *pro hac vice*)
PACHULSKI STANG ZIEHL & JONES LLP
10100 Santa Monica Boulevard
Los Angeles, California 90067-4100
Telephone: (310) 277-6910
Telecopy: (310) 201-0760

Lynn L. Tavenner, Esq. (VA Bar No. 30083)
Paula S. Beran, Esq. (VA Bar No. 34679)
TAVENNER & BERAN, PLC
20 North Eighth Street, 2nd Floor
Richmond, Virginia 23219
Telephone: (804) 783-8300
Telecopy: (804) 783-0178

The status hearing on the Objection will be held at **2:00 p.m. (Eastern Time) on April 14, 2011 at:**

United States Bankruptcy Court
701 East Broad Street – Courtroom 5000
Richmond, Virginia 23219

If you file a timely Response, in accordance with the Objection Procedures, you do not need to appear at the status hearing on the Objection.

**Procedures for Filing a Timely Response and
Information Regarding the Hearing on the Objection**

Contents. To facilitate a speedy and non-judicial resolution of a Claim subject to the Objection, any claimant filing a Response shall use its best efforts to include the following (at a minimum) in its filed Response, to the extent such materials are not attached to its proof of claim:

- a. a caption setting forth the name of the Bankruptcy Court, the name of the Debtors, the case number and the title of the Objection to which the Response is directed;

- b. the claimant's name and an explanation for the amount of the Claim;
- c. a concise statement, executed by (or identifying by name, address and telephone number) a person with personal knowledge of the relevant facts that support the Response, setting forth the reasons why the Bankruptcy Court should overrule the Objection as to the claimant's claim, including, without limitation (to the extent not set forth in its proof of claim), the specific factual and legal bases upon which the claimant intends to rely in support of its Response and its underlying Claim;
- d. a copy of or identification of any other documentation or other evidence of the Claim, to the extent not already included with the Claim that the claimant presently intends to introduce into evidence in support of its Claim at the hearing; provided, however, that for a Response filed in support of a Claim arising out of a lease of real property, the Response need not attach such lease if the claimant indicates its willingness to provide such documentation upon request;
- e. a declaration of a person with personal knowledge of the relevant facts that support the Response;
- f. the claimant's address, telephone number and facsimile number and/or the name, address, telephone number and facsimile number of the claimant's attorney and/or designated representative to whom the attorneys for the Debtors should serve a reply to the Response, if any (collectively, the "Notice Address"). If a Response contains Notice Address that is different from the name and/or address listed on the Claim, the Notice Address will control and will become the service address for future service of papers with respect to all of the claimant's Claims listed in the Objection (including all Claims to be reduced or disallowed) and only for those Claims in the Objection; and
- g. to the extent such person differs from the person identified pursuant to subsection e, above, the name, address, telephone number, facsimile number, and electronic mail address of the representative of the claimant (which representative may be the claimant's counsel) party with authority to reconcile, settle or otherwise resolve the Objection on the claimant's behalf (collectively, the "Additional Addresses"). Unless the Additional Addresses are the same as the Notice Addresses, the Additional Address will not become the service address for future service of papers.

Additional Information. To facilitate a resolution of the Objection, your Response should also include the name, address, telephone number and facsimile number of the party with authority to reconcile, settle or otherwise resolve the Objection on the claimant's behalf. Unless the Additional Addresses are the same as the Notice Addresses, the Additional Addresses will not become the service address for future service of papers.

Failure to File Your Timely Response. If you fail to file and serve your Response on or before the Response Deadline in compliance with the procedures set forth in this Notice, the Liquidating Trust will present to the Bankruptcy Court an appropriate order granting the relief requested in the Objection without further notice to you.

Each Objection Is a Contested Matter. Each Claim subject to the Objection and the Response thereto shall constitute a separate contested matter as contemplated by Bankruptcy Rule 9014, and any order entered by the Bankruptcy Court will be deemed a separate order with respect to such claim.

Additional Information

Requests for Information. You may also obtain a copy of the Objection or related documents on the internet, by accessing the website of www.kccllc.net/circuitcity.

Reservation of Rights. Nothing in this Notice or the Objection constitutes a waiver of the Debtors' and/or the Trust's right to assert any claims, counterclaims, rights of offset or recoupment, preference actions, fraudulent-transfer actions or any other claims against you by the Liquidating Trust. Unless the Bankruptcy Court allows your Claims or specifically orders otherwise, the Liquidating Trust has the right to object on any grounds to the Claims (or to any other Claims or causes of action you may have filed or that have been scheduled by the Debtors) at a later date on any grounds or bases. In such event, you will receive a separate notice of any such objections.

Dated: February 28, 2011

/s/ Paula S. Beran

Lynn L. Tavenner (VA Bar No. 30083)
Paula S. Beran (VA Bar No. 34679)
TAVENNER & BERAN, P.L.C.
20 North Eighth Street, 2nd Floor
Richmond, Virginia 23219
Telephone: 804-783-8300
Facsimile: 804-783-0178
Email: ltavenner@tb-lawfirm.com
pberan@tb-lawfirm.com

-and-

Jeffrey N. Pomerantz (admitted *pro hac vice*)
Andrew W. Caine (admitted *pro hac vice*)
PACHULSKI STANG ZIEHL & JONES LLP
10100 Santa Monica Blvd.
11th Floor
Los Angeles, California 90067-4100
Telephone: 805-123-4567
Facsimile: 310/201-0760
E-mail: jpomerantz@pszjlaw.com
acaine@pszjlaw.com

*Counsel for the Circuit City Stores, Inc.
Liquidating Trust*

Jeffrey N. Pomerantz, Esq.
Andrew W. Caine, Esq.
(admitted *pro hac vice*)
PACHULSKI STANG ZIEHL & JONES LLP
10100 Santa Monica Boulevard
Los Angeles, California 90067-4100
Telephone: (310) 277-6910
Telecopy: (310) 201-0760

Lynn L. Tavenner, Esq. (VA Bar No. 30083)
Paula S. Beran, Esq. (VA Bar No. 34679)
TAVENNER & BERAN, PLC
20 North Eighth Street, 2nd Floor
Richmond, Virginia 23219
Telephone: (804) 783-8300
Telecopy: (804) 783-0178

- and -

*Counsel to the Circuit City Stores, Inc.
Liquidating Trust*

Robert J. Feinstein, Esq.
(admitted *pro hac vice*)
PACHULSKI STANG ZIEHL & JONES LLP
780 Third Avenue, 36th Floor
New York, New York 10017
Telephone: (212) 561-7700
Telecopy: (212) 561-7777

*Counsel to the Circuit City Stores, Inc.
Liquidating Trust*

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION

-----	x	
In re:	:	Chapter 11
	:	
CIRCUIT CITY STORES, INC., <u>et al.</u> ,	:	Case No. 08-35653 (KRH)
	:	
Debtors.	:	
-----	:	Jointly Administered
	x	

**LIQUIDATING TRUST'S TWENTY-FIRST OMNIBUS OBJECTION TO
LANDLORD CLAIMS (REDUCTION OF CERTAIN PARTIALLY
INVALID CLAIMS, RECLASSIFICATION OF CERTAIN
MISCLASSIFIED CLAIMS, DISALLOWANCE OF CERTAIN
INVALID CLAIMS, DISALLOWANCE OF CERTAIN LATE FILED
CLAIMS, AND DISALLOWANCE OF CERTAIN AMENDED CLAIMS)**

The Circuit City Stores, Inc. Liquidating Trust (the “Liquidating Trust”), through Alfred H. Siegel, the duly appointed trustee of the Trust (the “Trustee”), pursuant to the Second Amended Joint Plan of Liquidation of Circuit City Stores, Inc. and its Affiliated Debtors and Debtors in Possession and its Official Committee of Creditors Holding General Unsecured Claims (the “Plan”) in the above-captioned cases, hereby files this Liquidating Trust’s Twenty-First Omnibus Objection to Landlord Claims (Reduction of Certain Partially Invalid Claims, Reclassification of Certain Misclassified Claims, Disallowance of Certain Invalid Claims, Disallowance of Certain of Late Filed Claims, and Disallowance of Certain Amended Claims) (the “Objection”), and hereby moves this court (the “Court”), pursuant to sections 105, 502 and 503 of title 11 of the United States Code, 11 U.S.C. §§ 101 et seq. (as amended, the “Bankruptcy Code”), Rule 3007 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Local Bankruptcy Rule 3007-1, for an order, the proposed form of which is attached hereto as Exhibit A, granting the relief sought by this Objection, and in support thereof states as follows:

JURISDICTION AND VENUE

1. This Court has jurisdiction to consider this Objection under 28 U.S.C. §§ 157 and 1334. This is a core proceeding under 28 U.S.C. § 157(b). Venue of these cases and this Objection in this district is proper under 28 U.S.C. §§ 1408 and 1409. The statutory and legal predicates for the relief requested herein are Bankruptcy Code sections 105, 502 and 503, Bankruptcy Rule 3007 and Local Bankruptcy Rule 3007-1.

BACKGROUND

2. On November 10, 2008 (the “Petition Date”), the debtors in the

above-captioned cases (the “Debtors”)¹ filed voluntary petitions in this Court for relief under chapter 11 of the Bankruptcy Code.

3. On November 12, 2008, the Office of the United States Trustee for the Eastern District of Virginia appointed a statutory committee of unsecured creditors (the “Creditors’ Committee”).

4. On November 12, 2008, the Court appointed Kurtzman Carson Consultants LLC (“KCC”) as claims, noticing, and balloting agent for the Debtors in these chapter 11 cases pursuant to 28 U.S.C. § 156(c).

5. On December 10, 2008, the Court entered that certain Order Pursuant to Bankruptcy Code Sections 105 and 502 and Bankruptcy Rules 2002, 3003(c)(3), and 9007 (I) Setting General Bar Date and Procedures for Filing Proofs of Claim; and (II) Approving Form and Manner of Notice Thereof (Docket No. 890) (the “Claims Bar Date Order”).

6. Pursuant to the Claims Bar Date Order, the deadline for filing all “claims” (as defined in 11 U.S.C. § 105(5)) arising before November 10, 2008 against the Debtors by any non-governmental entity was 5:00 p.m. (Pacific) on January 30, 2009 (the “General Bar Date”). The deadline for governmental units to file claims that arose before November 10, 2009 was 5:00 p.m. (Pacific) on May 11, 2009 (the “Governmental Bar Date”). Pursuant to the Claims Bar Date Order, this Court approved the form and manner

¹ The Debtors and the last four digits of their respective taxpayer identification numbers are as follows: Circuit City Stores, Inc. (3875), Circuit City Stores West Coast, Inc. (0785), InterTAN, Inc. (0875), Ventoux International, Inc. (1838), Circuit City Purchasing Company, LLC (5170), CC Aviation, LLC (0841), CC Distribution Company of Virginia, Inc. (2821), Circuit City Proper ties, LLC (3353), Kinzer Technology, LLC (2157), Abbott Advertising Agency, Inc. (4659), Patapsco Designs, Inc.(6796), Sky Venture Corp. (0311), PRAHS, Inc.(n/a), XStuff, LLC (9263), Mayland MN, LLC (6116), Courchevel, (cont'd)

of the claims bar date notice, which was attached as Exhibit A to the Claims Bar Date Order (the “Claims Bar Date Notice”).

7. On December 17 and 19, 2008, KCC served a copy of the Claims Bar Date Notice on all parties who filed notices of appearance pursuant to Bankruptcy Rule 2002, all of the Debtors’ scheduled creditors in these cases, the Debtors’ equity holders, and certain other parties (Docket No. 1314). In addition, the Debtors published the Claims Bar Date Notice in The Wall Street Journal (Docket No. 1395) and The Richmond Times-Dispatch (Docket No. 1394).

8. On November 12, 2008, this Court entered that certain Order Establishing Bar Date for Filing Requests for Payment of Administrative Expense Claims Under Bankruptcy Code Sections 105 and 503(b)(9) and Approving Form, Manner and Sufficiency of Notice of the Bar Date Pursuant to Bankruptcy Rule 9007 (Docket No. 107)(the “503(b)(9) Bar Date Order”).

9. Pursuant to the 503(b)(9) Bar Date Order, this Court approved the form and manner of the 503(b)(9) bar date notice, which was attached as Exhibit A to the 503(b)(9) Bar Date Order (the “503(b)(9) Bar Date Notice”). Pursuant to the 503(b)(9) Bar Date Order and 503(b)(9) Bar Date Notice, the bar date for filing proofs of claim asserting administrative priority claims pursuant to section 503(b)(9) of the Bankruptcy Code was on December 19, 2008 (the “503(b)(9) Bar Date”).

10. On November 19, 2008, KCC served a copy of the 503(b)(9) Bar Date Notice on the 2002 Service List, all of the Debtors’ scheduled creditors in these cases,

(cont'd from previous page)

LLC (n/a), Orbyx Electronics, LLC (3360), and Circuit City Stores PR, LLC (5512).

the Debtors' equity holders, and certain other parties (Docket No. 358). In addition, the Debtors published the 503(b)(9) Bar Date Notice in The New York Times (Docket No. 549), The Wall Street Journal (Docket No. 548), and The Richmond Times-Dispatch (Docket No. 547).

11. On January 16, 2009, the Court authorized the Debtors, among other things, to conduct going out of business sales at the Debtors' remaining 567 stores pursuant to an agency agreement (the "Agency Agreement") between the Debtors and a joint venture, as agent (the "Agent"). On January 17, 2009, the Agent commenced going out of business sales pursuant to the Agency Agreement at the Debtors remaining stores. As of March 8, 2009, the going out of business sales at the Debtors' remaining stores had been completed.

12. On April 1, 2009, this Court entered an Order Establishing Omnibus Objection Procedures and Approving the Form and Manner of Notice of Omnibus Objections (Docket No. 2881) (the "Omnibus Objection Procedures Order").

13. On May 15, 2009, the Court entered that certain Order Pursuant to Bankruptcy Code Sections 105 and 503 and Bankruptcy Rules 2002 and 9007 (i) Setting Administrative Bar Date and Procedures For Filing and Objecting To Administrative Expense Request and (ii) Approving Form and Manner of Notice Thereof (Docket No. 3354) (the "First Administrative Claims Bar Date Order").

14. Pursuant to the First Administrative Claims Bar Date Order, the deadline for filing all Administrative Expense Requests (as defined in the First Administrative Claims Bar Date Order) incurred in the period between November 10, 2008 and April 30, 2009 was 5:00 p.m. (Pacific) on June 30, 2009. Pursuant to the First

Administrative Claims Bar Date Order, this Court approved the form and manner of the claims bar date notice, which was attached as Exhibit A to the Administrative Claims Bar Date Order (the “Claims Bar Date Notice”).

15. On or before May 22, 2009, KCC served a copy of the Administrative Claims Bar Date Notice on all parties who filed notices of appearance pursuant to Bankruptcy Rule 2002, all of the Debtors’ scheduled creditors in these cases, the Debtors’ equity holders, and certain other parties (Docket Nos. 3397 and 4609). In addition, the Debtors published the Administrative Claims Bar Date Notice in The Financial Times (Docket No. 3970), The Richmond Times-Dispatch (Docket No. 3969) and The Wall Street Journal (Docket No. 3968).

16. On February 18, 2010, the Court entered that certain Order Pursuant to Bankruptcy Code Sections 105 and 503 and Bankruptcy Rules 2002 and 9007 (i) Setting Second Administrative Bar Date and Procedures For Filing and Objecting To Administrative Expense Request and (ii) Approving Form and Manner of Notice Thereof (Docket No. 6555) (the “Second Administrative Claims Bar Date Order”).

17. Pursuant to the Second Administrative Claims Bar Date Order, the deadline for filing all Administrative Expense Requests for the period May 1, 2009 through December 31, 2009 (as defined in the Administrative Claims Bar Date Order) was 5:00 p.m. (Pacific) on March 31, 2010. Pursuant to the Second Administrative Claims Bar Date Order, this Court approved the form and manner of the claims bar date notice, which was attached as Exhibit A to the Second Administrative Claims Bar Date Order (the “Claims Bar Date Notice”).

18. On or before February 25, 2010, KCC served a copy of the Second

Administrative Claims Bar Date Notice on all parties who filed notices of appearance pursuant to Bankruptcy Rule 2002, all of the Debtors' scheduled creditors in these cases, the Debtors' equity holders, and certain other parties (Docket No. 6705). Supplemental service of the Second Administrative Bar Date Notice was provided by overnight mail to one party, Brockton Superior Court, on March 26, 2010 (Docket Nos. 7089 and 7535). In addition, the Debtors published the Administrative Claims Bar Date Notice in The Financial Times (Docket No. 6719), The Richmond Times-Dispatch (Docket No. 6717) and The Wall Street Journal (Docket No. 6718).

19. On August 9, 2010, the Debtors and the Creditors' Committee filed the Plan, which provides for the liquidation of the Debtors' assets and distribution of the proceeds thereof under chapter 11 of the Bankruptcy Code.

20. On September 10, 2010, the United States Bankruptcy Court, Eastern District of Virginia, signed an Order confirming the Plan.

21. The Plan became effective on November 1, 2010 (the "Effective Date"), and pursuant to the Plan and Liquidating Trust Agreement approved therewith, the Liquidation Trust assumed the right and responsibility to liquidate the Debtors' remaining assets and distribute the proceeds to creditors, including the prosecution of Causes of Action and objections to claims.

OBJECTIONS TO CLAIMS

22. By this Objection, the Liquidating Trust seeks entry of an order, in substantially the form attached hereto as Exhibit A, pursuant to Bankruptcy Code sections 105(a), 502 and 503, Bankruptcy Rule 3007 and Local Bankruptcy Rule 3007-1, (i) reducing each of the claims identified on Exhibit C attached hereto, (ii) reclassifying

each of the claims on Exhibit D attached hereto, and (iii) disallowing each of the claims identified on Exhibits E through G attached hereto (collectively, the “Claims”) for the reasons set forth below.

23. For ease of reference, attached hereto as Exhibit B is an alphabetical listing of all claimants whose Claims are included in this Objection (the “Claimants”), with a cross-reference by claim number.

A. Reduction of Certain Partially Invalid Claims

24. The basis for reduction of the claims listed on Exhibit C attached hereto (the “Partially Invalid Claims”) is that all of the Partially Invalid Claims assert, in part, amounts for which the Debtors are not liable.

25. Specifically, after a review of the Partially Invalid Claims and the bases upon which each is asserted, and a review of the Debtors’ books and records, the Liquidating Trust has determined that certain portions of the Partially Invalid Claims are (i) liabilities already asserted by the Claimants in other claims; (ii) liabilities that have already been satisfied by the Debtors; or (iii) liabilities for which the Debtors dispute liability. Accordingly, the Liquidating Trust requests that the Partially Invalid Claims identified on Exhibit C be reduced in the manner stated in Exhibit C for the reasons stated therein.

B. Reclassification of Certain Misclassified Claims

26. The basis for reduction of the claims listed on Exhibit D attached hereto (the “Misclassified Claims”) is that the Misclassified Claims are improperly classified.

27. Specifically, after a review of the Misclassified Claims, the bases

upon which each is asserted, and a review of the Debtors' books and records, the Liquidating Trust submits that the Misclassified Claims are asserted, in whole or in part, with incorrect classifications and should be reclassified. Accordingly, the Liquidating Trust requests that each Misclassified Claim identified on Exhibit D be reclassified in the manner set forth in Exhibit D.

C. Disallowance of Certain Invalid Claims

28. The basis for disallowance of the claims listed on Exhibit E attached hereto (the "Invalid Claims") is that all of the Invalid Claims assert, in their entirety, amounts for which the Debtors are not liable.

29. Specifically, after a review of the Invalid Claims and the bases upon which each is asserted, and a review of the Debtors' books and records, the Liquidating Trust has determined that the Invalid Claims are based on liabilities already asserted by the Claimants in other claims (i) liabilities that already have been satisfied by the Debtors, or (ii) liabilities for which the Debtors dispute any liability. Accordingly, the Liquidating Trust requests that the Invalid Claims identified on Exhibit E be disallowed for the reasons stated therein.

D. Disallowance of Certain Late Filed Claims

30. The basis for disallowance of the claims listed on Exhibit F attached hereto (the "Late-Filed Claims") is that each such claim was filed after the relevant bar date. The disallowance of each of the Late-Filed Claims set forth on Exhibit F is appropriate under the appropriate Bar Date Order as well as under applicable law.

31. Bar dates for asserting claims in chapter 11 bankruptcy cases serve extremely important purposes. "The requirement of a Bar Date in Chapter 11 enables the

debtor...to establish the universe of claims with which it must deal and the amount of those claims.” See In re A.H. Robins Co., Inc., 129 B.R. 457, 459 (Bankr. E.D. Va. 1991). Premised on the imperative purpose of finality of asserting claims against a debtor, courts have not allowed claims filed by creditors after the bar date, absent special circumstances. See In re Provident Hosp., Inc., 122 B.R. 683, 685 (D. Md. 1990), aff’d, 943 F.2d 49 (4th Cir. 1991) (unpublished opinion) (“Because Bean did not timely file his bankruptcy claim after having been given constitutionally sufficient notice, his claim is barred under well-settled authority, 11 U.S.C. 1141(d) and Bankruptcy Rule 3003 (c) (2).”).

32. Each Late-Filed Claim was filed in the present cases after the applicable bar date had passed. Accordingly, pursuant to the applicable Bar Date Order, these Claims are “forever barred, estopped, and permanently enjoined from asserting such claim against the Debtors...”

33. It is essential for the Liquidating Trust to establish the proper liabilities asserted against the Debtors. In order to achieve the imperative of finality in the claims process, the Liquidating Trust requests that this Court disallow the Late-Filed Claims in their entirety and for all purposes in these bankruptcy cases.

E. Disallowance of Certain Amended Claims

34. Exhibit G contains a list of claims that have been rendered moot by the claimant filing a subsequent “amending” claim that supersedes the claim listed on Exhibit G (the “Amended Claims”).

35. The Liquidating Trust objects to the Amended Claims, because, among other reasons, the same claimant subsequently filed an amended claim, the amount and basis of which are the subject of the Amended Claim. Such repetitive claims should

be disallowed. The Amended Claims listed on Exhibit G under “Claim to be Disallowed” should be disallowed for all purposes in these bankruptcy cases. The claims listed as “Surviving Claim” on Exhibit G hereto (the “Surviving Superseding Claims”) shall remain in effect and are not affected by this portion of this Objection; provided, however, that such Surviving Superseding Claims may be the subject of another section of this Objection or a separate subsequently filed objection.

RESERVATION OF RIGHTS

36. At this time, the Liquidating Trust has not completed its review of the validity of all claims/expenses filed against the Debtors’ estates, including the Claims objected to herein. Accordingly, any of the Claims objected to herein may be the subject of other bases for objection herein and/or additional subsequently filed objections on any grounds that bankruptcy law or non-bankruptcy law permits. To that end, the Liquidating Trust reserves the right to further object to any and all claims, whether or not the subject of this Objection, for allowance and/or distribution purposes, and on any other grounds. Furthermore, the Liquidating Trust reserves the right to modify, supplement and/or amend this Objection as it pertains to any Claim or claimant herein.

NOTICE AND PROCEDURE

37. Notice of this Objection has been provided to all Claimants with Claims that are the subject to this Objection as identified on Exhibits C through G, respectively, and to parties-in-interest in accordance with the Court’s Supplemental Order Pursuant to Bankruptcy Code Sections 102 and 105, Bankruptcy Rules 2002 and 9007, and Local Bankruptcy Rules 2002-1 and 9013-1 Establishing Certain Notice, Case Management and Administrative Procedures (entered on December 30, 2009 at Docket No.

6208) (the “Case Management Order”). The Liquidating Trust submits that the following methods of service upon the Claimants should be deemed by the Court to constitute due and sufficient service of this Objection: (a) service in accordance with Federal Rule of Bankruptcy Procedure 7004 and the applicable provisions of Federal Rule of Civil Procedure 4; (b) to the extent counsel for a Claimant is not known to the Liquidating Trust, by first class mail, postage prepaid, on the signatory of the Claimant’s proof of claim form or other representative identified in the proof of claim form or any attachment thereto; or (c) by first class mail, postage prepaid, on any counsel that has appeared on the Claimant’s behalf in the Debtors’ bankruptcy cases. The Liquidating Trust is serving the Claimant with this Objection and the exhibit on which the Claimant’s claim is listed.

38. To the extent any Claimant timely files and properly serves a response to this Objection by **4:00 P.M. (Eastern) on April 7, 2011** as required by the Case Management Order and under applicable law, and the parties are unable to otherwise resolve the Objection, the Liquidating Trust requests that the Court conduct a status conference² with respect to any such responding claimant at **2:00 P.M. (Eastern) on April 14, 2011** and thereafter schedule the matter for a future hearing as to the merits of such claim. However, to the extent any Claimant fails to timely file and properly serve a response to this Objection as required by the Case Management Order and applicable law, the Liquidating Trust requests that the Court enter an order, substantially in the form attached hereto as Exhibit A, reducing the Partially Invalid Claims set forth on Exhibit C, Reclassifying the Misclassified Claims set forth on Exhibit D, and disallowing the invalid,

late filed, duplicate and amended claims set forth on Exhibit E through Exhibit G attached hereto.

**COMPLIANCE WITH BANKRUPTCY RULE 3007 AND
THE OMNIBUS OBJECTION PROCEDURES ORDER**

39. This Objection complies with Bankruptcy Rule 3007(e).

Additionally, the Liquidating Trust submits that this Objection is filed in accordance with the Omnibus Objection Procedures Order.

WAIVER OF MEMORANDUM OF LAW

40. Pursuant to Local Bankruptcy Rule 9013-1(G), and because there are no novel issues of law presented in the Motion, the Liquidating Trust requests that the requirement that all motions be accompanied by a written memorandum of law be waived.

NO PRIOR RELIEF

41. No previous request for the relief sought herein has been made to this Court or any other court.

WHEREFORE, the Liquidating Trust respectfully requests that the Court enter an Order sustaining this Objection and granting such other and further relief as the Court deems appropriate.

(cont'd from previous page)

² In accordance with the Omnibus Objection Procedures Order, Claimants who timely respond to the Objection do not need to appear at the status conference.

Dated: Richmond, Virginia
February 28, 2011

TAVENNER & BERAN, PLC

/s/ Paula S. Beran
Lynn L. Tavenner (VA Bar No. 30083)
Paula S. Beran (VA Bar No. 34679)
20 North Eighth Street, 2nd Floor
Richmond, Virginia 23219
(804) 783-8300

- and -

PACHULSKI STANG ZIEHL & JONES LLP
Jeffrey N. Pomerantz, Esq.
Andrew W. Caine, Esq.
10100 Santa Monica Boulevard
Los Angeles, California 90067-4100
(310) 277-6910

- and -

PACHULSKI STANG ZIEHL & JONES LLP
Robert J. Feinstein, Esq.
780 Third Avenue, 36th Floor
New York, New York 10017
(212) 561-7700

*Counsel to the Circuit City Stores, Inc.
Liquidating Trust*

EXHIBIT A

Jeffrey N. Pomerantz, Esq.
Andrew W. Caine, Esq.
(admitted *pro hac vice*)
PACHULSKI STANG ZIEHL & JONES LLP
10100 Santa Monica Boulevard
Los Angeles, California 90067-4100
Telephone: (310) 277-6910
Telecopy: (310) 201-0760

Lynn L. Tavenner, Esq. (VA Bar No. 30083)
Paula S. Beran, Esq. (VA Bar No. 34679)
TAVENNER & BERAN, PLC
20 North Eighth Street, 2nd Floor
Richmond, Virginia 23219
Telephone: (804) 783-8300
Telecopy: (804) 783-0178

- and -

Robert J. Feinstein, Esq.
(admitted *pro hac vice*)
PACHULSKI STANG ZIEHL & JONES LLP
780 Third Avenue, 36th Floor
New York, New York 10017
Telephone: (212) 561-7700
Telecopy: (212) 561-7777

Counsel to the Liquidating Trustee

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION

-----	x	
In re:	:	Chapter 11
	:	
CIRCUIT CITY STORES, INC., <u>et al.</u> ,	:	Case No. 08-35653 (KRH)
	:	
Debtors.	:	
-----	:	Jointly Administered
	x	

**ORDER SUSTAINING LIQUIDATING TRUST'S TWENTY-FIRST OMNIBUS
OBJECTION TO LANDLORD CLAIMS (REDUCTION OF CERTAIN
PARTIALLY INVALID CLAIMS, RECLASSIFICATION OF CERTAIN
MISCLASSIFIED CLAIMS, DISALLOWANCE OF CERTAIN INVALID
CLAIMS, DISALLOWANCE OF CERTAIN LATE-FILED CLAIMS, AND
DISALLOWANCE OF CERTAIN AMENDED CLAIMS)**

THIS MATTER having come before the Court¹ on the Liquidating Trust's Twenty-First Omnibus Objection to Landlord Claims (Reduction of Certain Partially Invalid Claims, Reclassification of Certain Misclassified Claims, Disallowance of Certain Invalid Claims, Disallowance of Certain of Late Filed Claims, and Disallowance of Certain Amended Claims) (the "Objection"), which requested, among other things, that the claims specifically identified on Exhibit C through Exhibit G attached to the Objection be reduced or disallowed for those reasons set forth in the Objection; and it appearing that due and proper notice and service of the Objection as set forth therein was good and sufficient and that no other further notice or service of the Objection need be given; and it further appearing that no response was timely filed or properly served by the Claimants being affected by this Order; and it appearing that the relief requested on the Objection is in the best interest of the Liquidating Trust, the Debtors' estates and creditors and other parties-in-interest; and after due deliberation thereon good and sufficient cause exists for the granting of the relief as set forth herein,

IT IS HEREBY ORDERED ADJUDGED AND DECREED THAT:

42. The Objection is SUSTAINED.

43. The Claims identified on Exhibit A as attached hereto and incorporated herein are forever reduced for all purposes in these bankruptcy cases in the manner stated in Exhibit A.

44. The Claims identified on Exhibit B as attached hereto and incorporated herein are forever reclassified in these bankruptcy cases in the manner stated

¹ Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Objection.

in Exhibit B.

45. The Claims identified on Exhibit C through Exhibit E as attached hereto and incorporated herein are forever disallowed in their entirety for all purposes in these bankruptcy cases.

46. The Liquidating Trust's rights to object to any claim including (without limitation) the Claims subject to the Objection, on any grounds that applicable law permits, are not waived and are expressly reserved.

47. The Liquidating Trust shall serve a copy of this Order on the claimants included on the exhibits to this Order on or before five (5) business days from the entry of this Order.

48. This Court shall retain jurisdiction to hear and determine all matters arising from or relating to this Order.

Dated: Richmond, Virginia
_____, 2011

HONORABLE KEVIN R. HUENNEKENS
UNITED STATES BANKRUPTCY JUDGE

WE ASK FOR THIS:

TAVENNER & BERAN, PLC

Lynn L. Tavenner (VA Bar No. 30083)
Paula S. Beran (VA Bar No. 34679)
20 North Eighth Street, 2nd Floor
Richmond, Virginia 23219
(804) 783-8300

- and -

PACHULSKI STANG ZIEHL & JONES LLP
Jeffrey N. Pomerantz, Esq.
Andrew W. Caine, Esq.
10100 Santa Monica Boulevard
Los Angeles, California 90067-4100
(310) 277-6910

- and -

PACHULSKI STANG ZIEHL & JONES LLP
Robert J. Feinstein, Esq.
780 Third Avenue, 36th Floor
New York, New York 10017
(212) 561-7700

*Counsel to the Circuit City Stores, Inc.
Liquidating Trust*

CERTIFICATION OF ENDORSEMENT UNDER LOCAL RULE 9022-1(C)

Pursuant to Local Bankruptcy Rule 9022-1(C), I hereby certify that the foregoing proposed order has been endorsed by or served upon all necessary parties.

/_____
Lynn L. Tavenner

In re Circuit City Stores, Inc, et al.

Case No. 08-35653 (KRH)

EXHIBIT B

ALPHABETICAL LISTING OF CLAIMANTS

Name & Address	Claim Number	Exhibit
3725 Airport Boulevard LP Stephen K Lehnardt LLC 20 Westwoods Dr Liberty, MO 64068-3519	4175	Exhibit E (Books and Rcds Claims to be Expunged)
3725 Airport Boulevard LP Stephen K Lehnardt Lehnardt & Lehnardt LLC 20 Westwoods Dr Liberty, MO 64068-3519	14482	Exhibit C (Books and Records Claims to be Reduced)
502 12 86th Street LLC Attn Steven H Newman Esq Katsky Korins LLP 605 Third Ave 16th Fl New York, NY 10158	14879	Exhibit E (Books and Rcds Claims to be Expunged)
502 12 86th Street LLC c/o Sheila deLa Cruz & Michael P Falzone Hirschler Fleisher PC The Edgeworth Bldg 2100 E Cary St Richmond, VA 23218-0500	14292	Exhibit E (Books and Rcds Claims to be Expunged)
Abrams Willowbrook Three Lp Attn Keith Therrien c/o Investar Real Estate Svcs 11111 Katy Freeway Ste 535 Houston, TX 77079	8570	Exhibit C (Books and Records Claims to be Reduced)
AmCap Arborland LLC Robert W Dremluk Esq Seyfarth Shaw LLP 620 Eighth Ave New York, NY 10018	12514	Exhibit C (Books and Records Claims to be Reduced)
Anna Schwartz Zoltan Schwartz Deborah Landman Eli Landman Attn Mencahem O Zelmanovitz Morgan Lewis & Bockius LLP 101 Park Ave New York, NY 10178-0060	11937	Exhibit C (Books and Records Claims to be Reduced)

Name & Address	Claim Number	Exhibit
Bank of America National Association as Successor by Merger to LaSalle Bank National Association fka LaSalle National Bank as Trustee for the Registered Hodlers of GMAC Commercial Mortgage Securities Inc Mortgage Pass Through Certificates Series 1998 C2 c/o Berkadia Commercial Mortgage LLC Geraldine Kohut 5 Park Plz Ste 400 Irvine, CA 92614	14859	Exhibit C (Books and Records Claims to be Reduced)
Bedford Park Properties LLC c/o Ron L Estes Center Management 300 Park St Ste 410 Birmingham, MI 48009	14260	Exhibit D (Claims to be Reclassified)
Benenson Columbus OH Trust c/o Niclas A Ferland Esq LeClairRyan A Professional Corporation 555 Long Wharf Dr 8th Fl New Haven, CT 06511	13614	Exhibit C (Books and Records Claims to be Reduced)
Caparra Center Associates LLC Penny R Stark Attorney For Claimant 9861 Sunrise Lakes Blvd Ste 308 Sunrise, FL 33322	13014	Exhibit C (Books and Records Claims to be Reduced)
Caparra Center Associates LLC PO Box 9506 San Juan, PR 00908	13008	Exhibit G (Claims to be Expunged)
Capmark Finance Inc Keith M Aurzada & John C Leininger Bryan Cave LLP 2200 Ross Ave Ste 3300 Dallas, TX 75201	14363	Exhibit E (Books and Rcds Claims to be Expunged)
CC 223 Andover Park East Tukwila LLC Attn David J LaSota c/o Chapman and Cutler LLP 111 West Monroe St Chicago, IL 60603	13974	Exhibit C (Books and Records Claims to be Reduced)
CC Minnetonka LLC Attn Eric J Rietz Esq Vedder Price PC 222 N LaSalle St Ste 2600 Chicago, IL 60601	9424	Exhibit C (Books and Records Claims to be Reduced)
CC Springs LLC a Colorado Limited Liability Company Debra Piazza Montgomery Little Soran & Murray PC 5445 DTC Pkwy Ste 800 Greenwood Village, CO 80111-3053	12333	Exhibit C (Books and Records Claims to be Reduced)
Centro Properties Group ta Conyers Crossroads Conyers GA c/o David L Pollack Ballard Spahr Andrews & Ingersoll LLP 1735 Market St 51st Fl Philadelphia, PA 19103	12540	Exhibit C (Books and Records Claims to be Reduced)

Name & Address	Claim Number	Exhibit
Centro Properties Group ta Conyers Crossroads Conyers GA c/o David L Pollack Ballard Spahr Andrews & Ingersoll LLP 1735 Market St 51st Fl Philadelphia, PA 19103	12556	Exhibit C (Books and Records Claims to be Reduced)
Centro Properties Group ta Parkway Plaza Vestal NY c/o David L Pollack Ballard Spahr Andrews & Ingersoll LLP 1735 Market St 51st Fl Philadelphia, PA 19103	12580	Exhibit E (Books and Rcords Claims to be Expunged)
Century Plaza Development Corporation Douglas W Messner C O Sierra Pacific Properties Inc 1800 Willow Pass Ct Concord, Ca 94520	11238	Exhibit G (Claims to be Expunged)
Century Plaza Development Corporation Douglas W Messner c/o Sierra Pacific Properties Inc 1800 Willow Pass Ct Concord, CA 94520	11669	Exhibit C (Books and Records Claims to be Reduced)
Circuit Sports LP Edward L Rothberg & Melissa A Haselden Weycer Kaplan Pulaski & Zuber PC 11 E Greenway Plz Ste 1400 Houston, TX 77046	13434	Exhibit C (Books and Records Claims to be Reduced)
City of Pasadena, CA PO Box 7120 Pasadeba, CA 91109	12856	Exhibit E (Books and Rcords Claims to be Expunged)
COFAL Partners LP Stacy L Lucas Reed Smith LLP 435 Sixth Ave Pittsburg, PA 15219-1886	13755	Exhibit C (Books and Records Claims to be Reduced)
Crosspointe Plaza 08 A LLC c/o Tom Stolting and Associates LLC 8301 E Prentice Ave Ste 210 Greenwood Village, CO 80111	13356	Exhibit E (Books and Rcords Claims to be Expunged)
CW Investors 1997 12 by its Receiver CW Capital Asset Management LLC c/o David L Pollack Ballard Spahr Andrews & Ingersoll LLP 1735 Market St 51st Fl Philadelphia, PA 19103	12529	Exhibit C (Books and Records Claims to be Reduced)
CWCapital Asset Management LLC as Special Servicer for Bank of America NA Successor by Merger to LaSalle Bank NA as Trustee Attn Lawrence A Katz and Kristen E Burgers 8010 Towers Crescent Dr Ste 300 Vienna, VA 22182-2707	13953	Exhibit E (Books and Rcords Claims to be Expunged)
Deno Dikeou Deno P Dikeou Broker Dikeou Realty 543 Wymore Rd N Ste 106 Maitland, FL 32751	13740	Exhibit D (Claims to be Reclassified)

Name & Address	Claim Number	Exhibit
Deno Dikeou Deno P Dikeou Broker Dikeou Realty 543 Wymore Rd N Ste 106 <u>Maitland, FL 32751</u>	13740	Exhibit C (Books and Records Claims to be Reduced)
Eagleridge Associates c/o Ian S Landsberg 16030 Ventura Marguiles LLP <u>Encino, CA 91436</u>	12768	Exhibit E (Books and Rcds Claims to be Expunged)
Eagleridge Associates c/o Ian S Landsberg 16030 Ventura Marguiles LLP <u>Encino, CA 91436</u>	12769	Exhibit E (Books and Rcds Claims to be Expunged)
Enid Two LLC c/o Nancy Isaacson Esq 75 Livingston Ave <u>Roseland, NJ 07068</u>	12815	Exhibit E (Books and Rcds Claims to be Expunged)
FC Richmond Associates Attn rachel M Harari Esq Forest City Ratner Companies LLC 1 Metrotech Center N <u>Brooklyn, NY 11201</u>	12816	Exhibit C (Books and Records Claims to be Reduced)
FC Treeco Columbia Park LLC Attn Rachel M Harari Esq Forest City Ratner Companies LLC 1 Metrotech Center N <u>Brooklyn, Nv 11201</u>	12802	Exhibit C (Books and Records Claims to be Reduced)
Generation H One and Two Limited Partnership Augustus C Epps Jr Esq Christian & Barton LLP 909 E Main St Ste 1200 <u>Richmond, VA 23219</u>	13635	Exhibit E (Books and Rcds Claims to be Expunged)
Goodmill LLC c o Jeffrey Kurtzman Esq Klehr Harrison Harvey Branzburg & Ellers LLC 260 S Broad St <u>Philadelphia, PA 19102</u>	14041	Exhibit E (Books and Rcds Claims to be Expunged)
Gould Livermore LLC Michelle McMahon Esq Bryan Cave LLP 1290 Avenue of the Americas <u>New York, NY 10104</u>	14419	Exhibit F (Late Filed Claims)
Hayden Meadows JV c/o Ronald T Adams Black Helterline LLP 805 SW Broadway Ste 1900 <u>Portland, OR 97205-3359</u>	14878	Exhibit F (Late Filed Claims)
Heritage Plaza LLC Linda S Broyhill Reed Smith LLP 3110 Fairview Park Dr Ste 1400 <u>Falls Church, VA 22042</u>	13932	Exhibit C (Books and Records Claims to be Reduced)

Name & Address	Claim Number	Exhibit
HIP Stephanie LLC c o Christine Coers Mitchell Coers Mitchell Law LLC 1631 NE Broadway No 539 <u>Portland, OR 97232-1425</u>	14023	Exhibit G (Claims to be Expunged)
Inland Southeast Darien LLC C/o Bert Bittourna Esq Inland Real Estate Group 2901 Butterfield Road, 3rd Floor <u>Oak Brook, IL 60523</u>	10024	Exhibit E (Books and Rcds Claims to be Expunged)
Inland Southeast Darien LLC C/o Bert Bittourna Esq Inland Real Estate Group 2901 Butterfield Road, 3rd Floor <u>Oak Brook, IL 60523</u>	9722	Exhibit E (Books and Rcds Claims to be Expunged)
Inland US Management LLC Karen C Bifferato & Kelly M Conlan Connolly Bove Lodge & Hutz LLP The Nemours Bldg 1007 N Orange St PO Box 2207 <u>Wilmington, DE 19807</u>	14931	Exhibit E (Books and Rcds Claims to be Expunged)
Inland US Management LLC Karen C Bifferato & Kelly M Conlan Connolly Bove Lodge & Hutz LLP The Nemours Bldg 1007 N Orange St PO Box 2207 <u>Wilmington, DE 19807</u>	14079	Exhibit G (Claims to be Expunged)
International Speedway Square Ltd Attn Kenneth B Chigges Ice Miller LLP One American Sq Ste 2900 <u>Indianapolis, IN 46282-0200</u>	14142	Exhibit C (Books and Records Claims to be Reduced)
Key Bank NA as Master Servicer and ORIX Capital Markets LLC as Special Servicer Gregory A Cross Esq Venable LLP 750 E Pratt St Ste 900 <u>Baltimore, MD 21202</u>	12420	Exhibit E (Books and Rcds Claims to be Expunged)
KIR Augusta I 044 LLC Attn Neil E Herman c/o Morgan Lewis & Bockius LLP 101 Park Ave <u>New York, NY 10178</u>	11938	Exhibit D (Claims to be Reclassified)
KIR Augusta I 044 LLC Attn Neil E Herman c/o Morgan Lewis & Bockius LLP 101 Park Ave <u>New York, NY 10178</u>	11938	Exhibit C (Books and Records Claims to be Reduced)
Kite Coral Springs LLC Attention Mark A Bogdanowicz c/o Ice Miller LLP One American Sq Ste 2900 <u>Indianapolis, IN 46282-0200</u>	12873	Exhibit C (Books and Records Claims to be Reduced)

Name & Address	Claim Number	Exhibit
Kite Coral Springs LLC Attn Kenneth B Chigges Ice Miller LLP One American Sq Ste 2900 <u>Indianapolis, IN 46282-0200</u>	14170	Exhibit C (Books and Records Claims to be Reduced)
LC White Plains Retail LLC Attn Frank J Haupel Esq c/o Delbello Donnellan et al 1 N Lexington Ave <u>White Plains, NY 10601</u>	7519	Exhibit E (Books and Rcords Claims to be Expunged)
Liquidity Solutions Inc One University Plz Ste 312 <u>Hackensack, NJ 07601</u>	13812	Exhibit C (Books and Records Claims to be Reduced)
Macys Retail Holdings Inc c/o Joseph B Wells Esq Frost Brown Todd LLC 2200 PNC Ctr 201 E Fifth St <u>Cincinnati, OH 45202-4182</u>	12427	Exhibit C (Books and Records Claims to be Reduced)
Macys Retail Holdings Inc Joseph B Wells and Ronald E Gold Frost Brown Todd LLC 201 E Fifth St Ste 2200 <u>Cincinnati, OH 45202</u>	13743	Exhibit E (Books and Rcords Claims to be Expunged)
Madison Waldorf LLC c/o Liquidity Solutions Inc One University Plz Ste 312 <u>Hackensack, NJ 07601</u>	13099	Exhibit E (Books and Rcords Claims to be Expunged)
Marple XYZ Associates Jeffrey Kurtzman Esq and Kathleen E Torbit Esq Klehr Harrison Harvey Branzburg & Ellers LLP 260 S Broad St <u>Philadelphia, PA 19102</u>	14047	Exhibit C (Books and Records Claims to be Reduced)
MFR Properties Attn FBR c o Robinson Brog Leinwand et al 1345 Avenue of the Americas Ste 3100 <u>New York, NY 10105-0143</u>	5089	Exhibit C (Books and Records Claims to be Reduced)
Montclair Plaza LLC c/o Stephen Warsh General Growth Properties Inc 110 N Wacker Dr BSC 1 26 <u>Chicago, IL 60606-1511</u>	4373	Exhibit E (Books and Rcords Claims to be Expunged)
NP Huntsville Limited Liability Company c/o Augustus C Epps Jr Michael D Mueller and Jennifer M McLemore Christian & Barton LLP 909 E Main St Ste 1200 <u>Richmond, VA 23219</u>	13942	Exhibit C (Books and Records Claims to be Reduced)
ORIX Capital Markets LLC Lawrence A Katz and Kristen E Burgers 8010 Towers Crescent Dr Ste 300 <u>Vienna, VA 22182-2707</u>	14058	Exhibit E (Books and Rcords Claims to be Expunged)

Name & Address	Claim Number	Exhibit
Palm Springs Mile Associates Ltd Attn James S Carr Esq & Robert L LeHane Esq Kelley Drye & Warren LLP 101 Park Ave <u>New York, NY 10178</u>	13536	Exhibit C (Books and Records Claims to be Reduced)
Plaza Las Americas Inc Attn Richard E Lear c/o Holland & Knight LLP 2099 Pennsylvania Ave NW Ste 100 <u>Washington, DC 20006-6801</u>	13733	Exhibit E (Books and Rcds Claims to be Expunged)
Plaza Las Palmas LLC Michael L Rubin Chief Operating Officer 990 Highland Dr Ste 200 <u>Solana Bch, CA 92075</u>	13341	Exhibit E (Books and Rcds Claims to be Expunged)
Potomac Festival II LLC Attn Timothy P Schwartz Bregman Berbert Schwartz & Gilday LLC 7315 Wisconsin Ave Ste 800 W <u>Bethesda, MD 20814</u>	14305	Exhibit C (Books and Records Claims to be Reduced)
Potomac Run LLC Attn Neil E Herman Esq c/o Morgan Lewis & Bockius LLP 101 Park Ave <u>New York, NY 10178</u>	11952	Exhibit C (Books and Records Claims to be Reduced)
Property Management Support Inc as TTE of Shamrock Land Trust UTA dtd 11 13 1998 Attn Robert A Heekin Jr 50 N Laura St Ste 1600 <u>Jacksonville, FL 32202</u>	13937	Exhibit E (Books and Rcds Claims to be Expunged)
Rossiter, Ronald D & Barbara M 962 Paloma Dr <u>Arcadia, CA 91006</u>	12330	Exhibit D (Claims to be Reclassified)
Rossiter, Ronald D & Barbara M 962 Paloma Dr <u>Arcadia, Ca 91006</u>	12330	Exhibit C (Books and Records Claims to be Reduced)
Saugus Plaza Associates Attn James S Carr Esq Robert L LeHane Esq Kelley Drye & Warren LLP 101 Park Ave <u>New York, NY 10178</u>	13504	Exhibit E (Books and Rcds Claims to be Expunged)
Seligson Properties Stanley M 605 W Ave 2nd Fl <u>Norwalk, CT 06850</u>	11515	Exhibit C (Books and Records Claims to be Reduced)
Seligson Properties, Stanley M 444 Connecticut Avenue LLC 405 W Ave 2nd Fl <u>Norwalk, CT 06850</u>	6592	Exhibit E (Books and Rcds Claims to be Expunged)
Taft Corners Associates Inc c/o Norman Williams Gravel and Shea 76 St Paul St 7th Fl PO Box 369 <u>Burlington, VT 05402-0369</u>	13938	Exhibit D (Claims to be Reclassified)

Name & Address	Claim Number	Exhibit
Taft Corners Associates Inc c/o Norman Williams Gravel and Shea 76 St Paul St 7th Fl PO Box 369 <u>Burlington, VT 05402-0369</u>	13938	Exhibit C (Books and Records Claims to be Reduced)
Tanglewood Park LLC Luckoff Land Company LLC and Roth Tanglewood LLC as tenants c o Ralph E Dill Esq Tanglewood Park LLC 37 W Broad St Ste 950 <u>Columbus, OH 43215</u>	5163	Exhibit C (Books and Records Claims to be Reduced)
The Landing at Arbor Place II LLC c/o Scott M Shaw Husch Blackwell Sanders LLP 2030 Hamilton Pl Blvd Ste 150 <u>Chattanooga, TN 37421</u>	11814	Exhibit E (Books and Rcords Claims to be Expunged)
The Landing at Arbor Place II LLC c/o Scott M Shaw Husch Blackwell Sanders LLP 2030 Hamilton Pl Blvd Ste 150 <u>Chattanooga, TN 37421</u>	12203	Exhibit E (Books and Rcords Claims to be Expunged)
The Orangefair Marketplace LLC A California Limited Liability Company Attn Kevin A Lake Esq Vandeventer Black LLP 707 E Main St Ste 1700 8th & Main Bldg PO Box 1558 <u>Richmond, VA 23218-1558</u>	14256	Exhibit C (Books and Records Claims to be Reduced)
Trane US Inc c/o Wagner Falconer & Judd Ltd Mark O Anderson 1700 IDS Ctr <u>Minneapolis, MN 55402</u>	8373	Exhibit E (Books and Rcords Claims to be Expunged)
Trust No 45786 by CTLT as Trustee c o Joseph Freed and Associates LLC Attn Douglas McMahon Atty c o Joseph Freed and Associates LLC 33 S State St Ste 400 <u>Chicago, IL 60603</u>	12824	Exhibit C (Books and Records Claims to be Reduced)
Tyson's 3 LLC and its Management Agent The Ziegler Companies LLC Mitchell B Wietzman Jackson & Campbell PC 1120 20th St NW South Tower <u>Washington, DC 20036</u>	13865	Exhibit C (Books and Records Claims to be Reduced)
Tyson's Corner Holdings LLC Macerich 203270 1467 Attn Dustin P Branch Katten Muchin Rosenman LLP 2029 Century Park E 26th Fl <u>Los Angeles, CA 90067</u>	14128	Exhibit E (Books and Rcords Claims to be Expunged)

Name & Address	Claim Number	Exhibit
Tyson's Corner Holdings LLC Macerich Tyson's Corner Road Shop Thomas J Leanse Esq c/o Katten Muchin Rosenman LLP 2029 Century Pk E 26th Fl Los Angeles, CA 90067	9530	Exhibit C (Books and Records Claims to be Reduced)
Tyson's Corner Holdings LLC Macerich Tyson's Corner Road Shop Thomas J Leanse Esq c/o Katten Muchin Rosenman LLP 2029 Century Pk E 26th Fl Los Angeles, CA 90067	9537	Exhibit C (Books and Records Claims to be Reduced)
United States Debt Recovery V LP Assignee of Forecast Danbury Limited Partnership 940 Southwood Blvd Ste 101 Incline Village, NV 89451	15046	Exhibit C (Books and Records Claims to be Reduced)
UTC I LLC Amy Pritchard Williams Esq K&L Gates LLP Hearst Tower 47th Fl 214 N Tryon St Charlotte, NC 28202	9633	Exhibit C (Books and Records Claims to be Reduced)
UTC I LLC Amy Pritchard Williams K&L Gates LLP 214 N Tryon St Ste 4700 Charlotte, NC 28202	14364	Exhibit E (Books and Rcds Claims to be Expunged)
Vno Tru Dale Mabry Llc Attn Mei Cheng c/o Vornado Realty Trust 210 Route 4 E Paramus, NJ 07652	8784	Exhibit C (Books and Records Claims to be Reduced)
VNO TRU Dale Mabry LLC c/o Vornado Realty Trust 210 Route 4 East Paramus, NJ 07652	13972	Exhibit C (Books and Records Claims to be Reduced)
Wayne VF LLC Vornado Realty Trust 210 Rte 4 E Paramus, NJ 07652	13920	Exhibit C (Books and Records Claims to be Reduced)
WEC 96D Vestal Investment Trust Attn Wayne Zarozny VP The Berkshire Group One Beacon St Ste 1500 Boston, MA 02108	9780	Exhibit E (Books and Rcds Claims to be Expunged)
Weingarten Nostat Inc Attn James S Carr and Robert L LeHane Kelley Drye & Warren LLP 101 Park Ave New York, NY 10178	13983	Exhibit E (Books and Rcds Claims to be Expunged)

Name & Address	Claim Number	Exhibit
Wells Fargo Bank NA successor by merger to Wells Fargo Bank Minnesota NA fka Norwest Bank Minnesota NA as Trustee Peyton Inge c/o Capmark Finance Inc 700 N Pearl St Ste 2200 Dallas, TX 75201	9444	Exhibit E (Books and Rcds Claims to be Expunged)
Westgate Village LLC c/o Heather D Dawson Esq Kitchens Kelley Gaynes PC 3495 Piedmont Rd NE Bldg 11 Ste 900 Atlanta, GA 30305	13720	Exhibit C (Books and Records Claims to be Reduced)
William E Butler as General Receiver David E Eash Esq 221 N Wall No 500 Spokane, WA 99201	9412	Exhibit C (Books and Records Claims to be Reduced)
WRI Lakeside Marketplace LLC James S Carr and Robert L LeHane Kelley Drye & Warren LLP 101 Park Ave New York, NY 10178	14410	Exhibit E (Books and Rcds Claims to be Expunged)
WRI Seminole Marketplace, LLC Attn James S Carr & Robert L LeHane Kelley Drye & Warren LLP 101 Park Ave New York, NY 10178	13986	Exhibit E (Books and Rcds Claims to be Expunged)

In re Circuit City Stores, Inc., et al.
Case No. 08-35653 (KRH)
EXHIBIT C

BOOKS AND RECORDS CLAIMS TO BE REDUCED								
Date Filed	Claim Number		Additional Notice Address	Claim Amount	Debtor	Proposed Modified Claim Amount	Debtor	Comments
7/13/09	14482	3725 Airport Boulevard LP Stephen K Lehnardt Lehnardt & Lehnardt LLC 20 Westwoods Dr Liberty, MO 64068-3515		\$43,408.08 (administrative)	Circuit City Stores, Inc.	\$10,712.52 (administrative)	Circuit City Stores, Inc.	Reduce by \$6,021.82 for other administrative rent and \$26,673.74 for postpetition taxes according to the Debtors' books and records.
1/29/09	8570	Abrams Willowbrook Three Lp Attn Keith Therrien c/o Investar Real Estate Svcs 11111 Katy Freeway Ste 535 Houston, TX 77079	Powers & Therrien PS 3502 Tieton Dr Yakima, WA 98902	\$1,156,428.68 (general unsecured) ; \$62,779.45 (administrative)	Circuit City Stores, Inc.	\$1,145,014.05 (general unsecured) \$53,060.78 (administrative)	Circuit City Stores, Inc.	Reduce by \$11,025.98 for rejection damages, \$9,046.77 for postpetition taxes, \$671.90 for admin fee and \$388.65 for prepetition taxes according to the Debtors' books and records.
4/30/09		AmCap Arborland LLC Robert W Dremeluk Esq Seyfarth Shaw LLP 620 Eighth Ave New York, NY 10018	AmCap Arborland LLC Ricki Singer Vice President AmCap Inc 1281 E Main St Ste 200 Stamford, CT 06902	\$1,121,494.29 (general unsecured) ; \$86,558.81 (administrative)	Circuit City Stores, Inc.	\$28,665.00 (administrative priority) \$1,065,385.83 (general unsecured)	Circuit City Stores, Inc.	According to the debtor's books and records, the administrative portion of the claim should be reduced by \$57,903.81 in stub rent, other admin rent, post-petition taxes and post-petition utilities. The general unsecured portion of the claim should be reduced by \$56,108.46 in pre-petition rent, rejections damages, pre-petition taxes and pre-petition utilities.
3/25/09		Anna Schwartz Zoltan Schwartz Deborah Landman Eli Landman Attn Mencahem O Zelmanovitz Morgan Lewis & Bockius LLP 101 Park Ave New York, NY 10178-0060		Unliquidated (general unsecured) ; \$6,138.24 (administrative)	Circuit City Stores, Inc.	\$6,138.24 (admin priority); Unliquidated (general unsecured)	Circuit City Stores, Inc.	For unsecured portion, allowed the following amounts from the claim: (1) \$33,269.17 for prepetition rent (2) \$569,186.79 for rejection damages (3) \$18,125.17 for prepetition taxes. All other amounts rejected as not on debtor's books & records.
3/17/10	14859	Bank of America National Association as Successor by Merger to LaSalle Bank National Association fka LaSalle National Bank as Trustee for the Registered Hodlers of GMAC Commercial Mortgage Securities Inc Mortgage Pass Through Certificates Series 1998 C2 c/o Berkadia Commercial Mortgage LLC Geraldine Kohut 5 Park Plz Ste 400 Irvine, CA 92614		Unliquidated (general unsecured)	Circuit City Stores, Inc.	\$1,097,798.93 (general unsecured)	Circuit City Stores, Inc.	Allow general unsecured claim in the amount of \$1,097,798.93 only. All other unspecified, unliquidated claims reduced to \$0.00
6/25/09		Benenson Columbus OH Trust c/o Niclas A Ferland Esq LeClairRyan A Professional Corporation 555 Long Wharf Dr 8th Fl New Haven, CT 06511		\$46,005.69 (administrative)	Circuit City Stores, Inc.	\$16,850.13 (admin priority)	Circuit City Stores, Inc.	Reduce by the following amounts not reflected on the debtor's books & records: (1) \$29,043.00 for stub rent; (2) \$112.56 for postpetition taxes
5/5/09		Caparra Center Associates LLC Penny R Stark Attorney For Claimant 9861 Sunrise Lakes Blvd Ste 308 Sunrise, FL 33322	Caparra Center Associates LLC PO Box 9506 San Juan, PR 00908	\$735,406.08 (general unsecured) ; \$66,581.71 (administrative)	Circuit City Stores, Inc.	\$46,904.08 (administrative priority) \$735,404.08 (general unsecured)	Circuit City Stores, Inc.	According to the debtor's books and records, the claim is reduced by \$10,250.00 of unsubstantiated attorneys fees, and \$9,429.63 of post-petition taxes.
6/29/09		CC 223 Andover Park East Tukwila LLC Attn David J LaSota c/o Chapman and Cutler LLP 111 West Monroe St Chicago, IL 60603		\$48,748.68 (administrative)	Circuit City Stores, Inc.	\$15,284.81 (administrative priority)	Circuit City Stores, Inc.	According to the debtor's books and records, the claim is reduced by \$15,840.01 in unsubstantiated attorneys fees, \$5,237.37 in unsubstantiated trustee fees and \$12,386.49 in post-petition taxes.

BOOKS AND RECORDS CLAIMS TO BE REDUCED								
Date Filed	Claim Number		Additional Notice Address	Claim Amount	Debtor	Proposed Modified Claim Amount	Debtor	Comments
1/30/09	9424	CC Minnetonka LLC Attn Eric J Rietz Esq Vedder Price PC 222 N LaSalle St Ste 2600 Chicago, IL 60601		\$767,167.57 (general unsecured) ; \$46,542.57 (administrative)	Circuit City Stores, Inc.	\$724,567.9 (general unsecured)	Circuit City Stores, Inc.	Reduce pre-petition rent by \$42,599.67; reduce post-petition CAM by \$46,542.57. allow remainder of \$724,567.90 as general unsecured
4/22/09		CC Springs LLC a Colorado Limited Liability Company Debra Piazza Montgomery Little Soran & Murray PC 5445 DTC Pkwy Ste 800 Greenwood Village, CO 80111-3055	CC Springs LLC PO Box 3434 Englewood, CO 80155	\$562,886.75 (general unsecured) ; Unliquidated (administrative)	Circuit City Stores West Coast, Inc.	\$0.00 (administrative priority) \$547,812.26 (general unsecured)	Circuit City Stores West Coast, Inc.	Amounts included in claim for stub rent \$27,586.85 and \$18,234.14 in post-petition taxes were previously settled with claim #13190.
4/30/09	12333	Centro Properties Group ta Conyers Crossroads Conyers GA c/o David L Pollack Ballard Spahr Andrews & Ingersoll LLP 1735 Market St 51st Fl Philadelphia, PA 19102		\$85,013.40 (administrative)	Circuit City Stores, Inc.	\$23,633.11 (administrative priority)	Circuit City Stores, Inc.	According to the debtor's books and records, the claim is reduced by \$57,880.29 in other admin rent and \$3,500.00 in other damages.
4/30/09	12556	Centro Properties Group ta Conyers Crossroads Conyers GA c/o David L Pollack Ballard Spahr Andrews & Ingersoll LLP 1735 Market St 51st Fl Philadelphia, PA 19102		\$14,204.10 (administrative)	Circuit City Stores, Inc.	\$9,610.73 (administrative priority)	Circuit City Stores, Inc.	According to the debtor's books and records, the claim should be reduced by \$267.04 in admin rent, \$4,300.00 in post-petition damages, and \$26.33 in post-petition taxes.
3/3/09	11669	Century Plaza Development Corporation Douglas W Messner c/o Sierra Pacific Properties Inc 1800 Willow Pass Ct Concord, CA 94520	John C Willsie Corporate Counsel The Seeno Companies 4021 Port Chicago Hwy Concord, CA 94520	\$1,959,982.56 (general unsecured) ; Unliquidated (Priority)	Circuit City Stores, Inc.	Administrative \$0.00 (priority) \$1,763,071.00 (general unsecured)	Circuit City Stores, Inc.	According to the debtor's books and records, the general unsecured portion of the claim is reduced by \$26,094.40 in pre-petition rent and \$170,817.16 in rejection damages. The debtor's books and records do not reflect any priority amounts owed to the claimant.
6/17/09	13434	Circuit Sports LP Edward L Rothberg & Melissa A Haselden Weyer Kaplan Pulaski & Zuber PC 11 E Greenway Plz Ste 1400 Houston, TX 77046		\$48,109.86 (administrative)	Circuit City Stores, Inc.	\$30,255.96 (administrative priority)	Circuit City Stores, Inc.	According to the debtor's books and records, the claim should be reduced by \$17,853.90 in post-petition rent, taxes and insurance.
6/25/09	13755	COFAL Partners LP Stacy L Lucas Reed Smith LLP 435 Sixth Ave Pittsburg, PA 15219-1886		\$24,261.86 (administrative)	Circuit City Stores, Inc.	\$19,615.04 (admin priority)	Circuit City Stores, Inc.	Reduce by the following amounts not reflected on the debtor's books & records: (1) \$822.17 for cam/tax recon; (2) \$353.69 for utilities; (3) \$2,019.23 for real estate taxes. Debtor also shows a credit for postpetition real estate taxes in the amount of \$1,451.73.
4/30/09	12529	CW Investors 1997 12 by its Receiver CW Capital Asset Management LLC c/o David L Pollack Ballard Spahr Andrews & Ingersoll LLP 1735 Market St 51st Fl Philadelphia, PA 19102		\$157,753.56 (administrative)	Circuit City Stores, Inc.	\$26,314.02 (administrative priority)	Circuit City Stores, Inc.	According to the debtor's books and records, the claim should be reduced by \$30,118.67 of stub rent, and \$101,320.87 of other post-petition rent.
6/22/2009	13740	Deno Dikeou Deno P Dikeou Broker Dikeou Realty 543 Wymore Rd N Ste 106 Maitland, FL 32751		\$121,436.53 (administrative)	Circuit City Stores, Inc.	\$54,543.58 (administrative priority) \$60,924.59 (general unsecured)	Circuit City Stores, Inc.	Claim #13740 was included in the debtor's reclassification objection. Assuming all amounts are reclassified as requested, the claim should also be reduced by \$3,563.98 in post-petition taxes and \$2,404.38 in pre-petition taxes, according to the debtor's books and records
4/30/09	12816	FC Richmond Associates Attn Rachel M Harari Esq Forest City Ratner Companies LLC 1 Metrotech Center N Brooklyn, NY 11201	FC Woodbridge Crossing LLC Attn Michael Canning Esq Arnold & Porter LLP 399 Park Ave New York, NY 10022	Unliquidated (general unsecured) ; \$4,761.87 (administrative)	Circuit City Stores, Inc.	\$1,578,911.95 (general unsecured)	Circuit City Stores, Inc.	Allowed \$109,914.55 for unpaid Nov rents & \$1,468,997.40 for rejection damages, all other amounts disallowed.

BOOKS AND RECORDS CLAIMS TO BE REDUCED								
Date Filed	Claim Number		Additional Notice Address	Claim Amount	Debtor	Proposed Modified Claim Amount	Debtor	Comments
4/30/09	12802	FC Treeco Columbia Park LLC Attn Rachel M Harari Esq Forest City Ratner Companies LLC 1 Metrotech Center N Brooklyn, Ny 11201	FC Woodbridge Crossing LLC Attn Michael Canning Esq Arnold & Porter LLP 399 Park Ave New York, NY 10022	Unliquidated (general unsecured) ; \$13,193.49 (administrative)	Circuit City Stores, Inc.	\$13,193.49 (admin priority); \$1,286,895.73 (general unsecured)	Circuit City Stores, Inc.	Unliquidated portion of claim should be allowed at \$1,286,895.79 for unpaid rent & taxes. Debtor does not agree with repayment of attorney's fees.
6/29/2009	13932	Heritage Plaza LLC Linda S Broyhill Reed Smith LLP 3110 Fairview Park Dr Ste 1400 Falls Church, VA 22042		Unliquidated (administrative)	Circuit City Stores, Inc.	\$38,752.15 (administrative priority)	Circuit City Stores, Inc.	According to the debtor's books and records, the claim should be reduced by \$221.31 in post- petition taxes, and \$2,511.61 in other damages.
6/30/09	14142	International Speedway Square Ltd Attn Kenneth B Chigges Ice Miller LLP One American Sq Ste 2900 Indianapolis, IN 46282-0200		\$106,221.59 (administrative)	Circuit City Stores, Inc.	\$41,818.35 (administrative)	Circuit City Stores, Inc.	Reduce by \$3,328.92 for November stub rent, \$47,555.90 for prepetition taxes (handled with landlord on claim 12760), \$6,555.87 for postpetition taxes and \$6,962.55 for attorney fees according to the Debtors' books and records.
3/27/09	11938	KIR Augusta 1044 LLC Attn Neil E Herman c/o Morgan Lewis & Bockius LLP 101 Park Ave New York, NY 10178		\$32,366.90 (administrative)	Circuit City Stores, Inc.	\$10,332.92 (general unsecured) \$7,399.77 (administrative)	Circuit City Stores, Inc.	This claim is included on the Claims to be reclassified exhibit. Once the appropriate amounts have been reclassified, the claim should be reduced by \$13,054.51 for prepetition rent and \$1,579.70 for other administrative rent according to the Debtors' books and records.
4/30/09	12873	Kite Coral Springs LLC Attention Mark A Bogdanowicz c/o Ice Miller LLP One American Sq Ste 2900 Indianapolis, IN 46282-0200		\$2,028,604.06 (administrative)	Circuit City Stores, Inc.	\$2,024,430.46 (general unsecured)	Circuit City Stores, Inc.	Reduce pre-petition rent by \$2,985.41; reduce lease rejection damages by \$1,188.19. allow remainder of \$2,024,430.46 as general unsecured
6/30/09	14170	Kite Coral Springs LLC Attn Kenneth B Chigges Ice Miller LLP One American Sq Ste 2900 Indianapolis, IN 46282-0200		\$173,663.15 (administrative)	Circuit City Stores, Inc.	\$56,642.44 (administrative)	Circuit City Stores, Inc.	disallow prepetition taxes of \$99,481.00 ; disallow attorneys fees of \$7134.32, reduce post-petition taxes by \$12,405.39. Allow remaining \$56,642.44 as an administrative claim.
6/29/09	13812	Liquidity Solutions Inc One University Plz Ste 312 Hackensack, NJ 07601		\$54,907.37 (administrative)	Circuit City Stores, Inc.	\$53,492.03 (administrative)	Circuit City Stores, Inc.	Reduce by \$1,415.34 (other admin rent). Allow remainder of \$53,492.03
4/28/09	12427	Macys Retail Holdings Inc c/o Joseph B Wells Esq Frost Brown Todd LLC 2200 PNC Ctr 201 E Fifth St Cincinnati, OH 45202-4187		\$433,235.41 (general unsecured) ; \$17,668.61 (administrative)	Circuit City Stores, Inc.	\$321,493.06 (general unsecured) \$17,317.39 (administrative)	Circuit City Stores, Inc.	Reduce by \$111,742.35 for rejection damages and \$351.22 for postpetition taxes according to the Debtors' books and records.
6/24/09	14047	Marple XYZ Associates Jeffrey Kurtzman Esq and Kathleen E Torbit Esq Klehr Harrison Harvey Branzburg & Ellers LLP 260 S Broad St Philadelphia, PA 19107	Marple XYZ Associates c o Blank Aschkenasy Properties LLC 300 Conshohocken State Rd Ste 360 West Conshohocken, PA 19428	\$885.00 (administrative)	Circuit City Stores, Inc.	\$125.74 (administrative)	Circuit City Stores, Inc.	Reduce by \$759.26 for CAM recon postpetition according to the Debtors' books and records. This claim is also included on the Late Filed Claims exhibit.
1/21/09	5089	MFR Properties Attn FBR c o Robinson Brog Leinwand et al 1345 Avenue of the Americas Ste 3100 New York, NY 10105-0147		\$230,414.72 (general unsecured) ; \$18,20.49 (administrative)	Circuit City Stores, Inc.	\$226,136.55 (general unsecured) ; \$11,741.20 (administrative)	Circuit City Stores, Inc.	Reduce by \$6,458.29 (other admin rent); Reduce by \$4,279.12 (pre-petition taxes). Allow remainder as \$226,136.55 general unsecured, and \$11,741.20 administrative
6/30/09	13942	NP Huntsville Limited Liability Company c/o Augustus C Epps Jr Michael D Mueller and Jennifer M McLemore Christian & Barton LLP 909 E Main St Ste 1200 Richmond, VA 23219		\$57,997.54 (administrative)	Circuit City Stores, Inc.	\$8,310.32 (administrative)	Circuit City Stores, Inc.	Reduce by \$30,474.66 for November stub rent and \$19,212.56 in attorney fees according to the Debtors' books and records.

BOOKS AND RECORDS CLAIMS TO BE REDUCED								
Date Filed	Claim Number		Additional Notice Address	Claim Amount	Debtor	Proposed Modified Claim Amount	Debtor	Comments
6/19/09	13536	Palm Springs Mile Associates Ltd Attn James S Carr Esq & Robert L LeHane Esq Kelley Drye & Warren LLP 101 Park Ave New York, NY 10178	Palm Springs Mile Associates Ltd c/o Philips International Holding Corp Philip J Eisenberg General Counsel Philips International 295 Madison Ave New York, NY 10017	\$75,934.77 (administrative)	Circuit City Stores, Inc.	\$35,360.90 (administrative)	Circuit City Stores, Inc.	Reduce by \$38,773.87 for other administrative rent and \$1,800.00 for water and sewer according to the Debtors' books and records.
6/29/09	14305	Potomac Festival II LLC Attn Timothy P Schwartz Bregman Berbert Schwartz & Gilday LLC 7315 Wisconsin Ave Ste 800 W Bethesda, MD 20814		\$47,521.46 (administrative)	Circuit City Stores, Inc.	\$45,889.91 (administrative)	Circuit City Stores, Inc.	Reduce by \$1,631.65 for postpetition taxes according to the Debtors' books and records.
3/25/09		Potomac Run LLC Attn Neil E Herman Esq c/o Morgan Lewis & Bockius LLP 101 Park Ave New York, NY 10178		\$47,199.10 (administrative)	Circuit City Stores, Inc.	\$16,734.42 (admin priority)	Circuit City Stores, Inc.	Reduce claim amount by \$29,752.80 for stub rent & by \$711.88 for postpetition CAM that do not agree with debtor's books & records.
4/22/09	12330	Rossiter, Ronald D & Barbara M 962 Paloma Dr Arcadia, Ca 91006		\$96,489.74 (general unsecured) ; Unliquidated (administrative)	Circuit City Stores, Inc.	\$5,060.34 (general unsecured)	Circuit City Stores, Inc.	This claim is included on the Claims to be reclassified exhibit. Once the appropriate amounts have been reclassified, the claim should be reduced by \$253.30 for prepetition rent, \$11.68 for prepetition taxes and \$86,035.28 for other administrative rent according to the Debtors' books and records. In addition, the claim should be reduced by \$5,164.72 for November stub rent, \$7,751.24 for postpetition taxes and \$2,985.00 for cleanup and repairs as those amounts are being handled with the landlord on claim 13323.
2/23/09		Seligson Properties Stanley M 605 W Ave 2nd Fl Norwalk, CT 06850	444 Connecticut Avenue LLC c/o Stanley M Seligson Properties 605 West Ave 2nd Fl Norwalk, CT 06850	\$72,910.02 (administrative)	Circuit City Stores, Inc.	\$14,905.42 (admin priority)	Circuit City Stores, Inc.	Reduce claim amount by \$895.00 for misc damages and by \$56,895.84 for postpetition taxes not reflected on debtor's books & records. Also reduced by \$213.76 that debtor shows as a credit owed by landlord for a CAM recon.
6/30/09	13938	Taft Corners Associates Inc c/o Norman Williams Gravel and Shea 76 St Paul St 7th Fl PO Box 369 Burlington, VT 05402-0369		\$36,427.55 (administrative)	Circuit City Stores, Inc.	\$31,450.95 (admin priority); \$4,976.60 (general unsecured)	Circuit City Stores, Inc.	\$4,976.60 moved to general unsecured as they are for prepetition periods. From new admin amount, reduce by \$1,393.63 for stub rent above what debtor shows on books and records. Reduce unsecured portion by \$2,778.08 for paving costs that debtor's do not show on books and records. Claim is also subject to Reclassified objection.
1/23/09	5163	Tanglewood Park LLC Luckoff Land Company LLC and Roth Tanglewood LLC as tenants c o Ralph E Dill Esq Tanglewood Park LLC 37 W Broad St Ste 950 Columbus, OH 43215		\$636,614.67 (general unsecured)	Circuit City Stores, Inc.	\$583,565.53 (general unsecured)	Circuit City Stores, Inc.	According to the debtor's books and records, the claim is reduced by \$53,049.14 for prepetition rent, CAM, taxes and insurance.
6/30/2009		The Orangefair Marketplace LLC A California Limited Liability Company Attn Kevin A Lake Esq Vandevanter Black LLP 707 E Main St Ste 1700 8th & Main Bldg PO Box 1558 Richmond, VA 23218-1558		\$64,771.65 (administrative)	Circuit City Stores, Inc.	\$41,467.87 (administrative priority)	Circuit City Stores, Inc.	According to the debtor's books and records, the claim is reduced by \$11,115.87 of other admin rent, \$11,941.25 of unsubstantiated attorneys fees, and \$246.66 of post-petition CAM charges.

BOOKS AND RECORDS CLAIMS TO BE REDUCED								
Date Filed	Claim Number		Additional Notice Address	Claim Amount	Debtor	Proposed Modified Claim Amount	Debtor	Comments
4/30/09	12824	Trust No 45786 by CTLT as Trustee c/o Joseph Freed and Associates LLC Attn Douglas McMahon Atty c/o Joseph Freed and Associates LLC 33 S State St Ste 400 Chicago, IL 60603		\$1,174,288.10 (general unsecured) ; \$49,458.28 (administrative)	Circuit City Stores, Inc.	\$1,082,467.45 (general unsecured); \$48,713.97 (administrative)	Circuit City Stores, Inc.	Reduce by \$2,435.69 (pre-petition rent); Reduce by \$69,632.66 (rejection damages); Reduce by \$4615.00 (other CAM); Reduce by \$15,137.30 (other damages); Reduce by \$744.31 (other CAM). Allow remainder as \$1,082,467.45 general unsecured, and \$48,713.97 as administrative
6/23/09	13865	Tyson's 3 LLC and its Management Agent The Ziegler Companies LLC Mitchell B Wietzman Jackson & Campbell PC 1120 20th St NW South Tower Washington, DC 20036	Tyson's 3 LLC PO Box 1393 o/o The Ziegler Companies LLC Great Falls, VA 22066	\$22,440.00 (administrative)	Circuit City Stores, Inc.	\$4,350.07 (administrative)	Circuit City Stores, Inc.	Reduce by \$1,900.00 (other Admin rent); reduce by \$16,189.93 (post-petition taxes) allow remaining \$4,350.07 as administrative claim
1/29/09	9530	Tyson's Corner Holdings LLC Macerich Tyson's Corner Road Shop Thomas J Lease Esq c/o Katten Muchin Rosenman LLP 2029 Century Pk E 26th Fl Los Angeles, CA 90067		\$8,872.83 (general unsecured) ; \$2,217.02 (administrative)	Circuit City Stores West Coast, Inc.	\$880.76 (general unsecured)	Circuit City Stores West Coast, Inc.	Reduce by \$7,992.07 for rejection damages and \$2,217.02 for attorney fees according to the Debtors' books and records.
1/29/09	9537	Tyson's Corner Holdings LLC Macerich Tyson's Corner Road Shop Thomas J Lease Esq c/o Katten Muchin Rosenman LLP 2029 Century Pk E 26th Fl Los Angeles, CA 90067		\$274,468.03 (general unsecured) ; \$2,217.02 (administrative)	Circuit City Stores West Coast, Inc.	\$218,685.58 (general unsecured)	Circuit City Stores West Coast, Inc.	Reduce by \$75.55 for prepetition rent, \$55,706.90 for rejection damages and \$2,217.02 for attorney fees according to the Debtors' books and records.
5/28/10	15046	United States Debt Recovery V LP Assignee of Forecast Danbury Limited Partnership 940 Southwood Blvd Ste 101 Incline Village, NV 89451		\$1,141,505.43 (general unsecured) ; \$128,399.30 (administrative)	Circuit City Stores, Inc.	\$1,141,505.43 (general unsecured)	Circuit City Stores, Inc.	Reduce admin amount by the following amounts not reflected on the debtor's books & records: (1) \$42,014.00 for stub rent; (2) \$40,658.71 for other admin rent; (3) \$34,965.98 for postpetition taxes; (4) \$608.90 for postpetition CAM & insurance; (5) \$10,151.71 for other damages.
1/30/09	9633	UTC I LLC Amy Pritchard Williams Esq K&L Gates LLP Hearst Tower 47th Fl 214 N Tryon St Charlotte, NC 28202		\$461,889.99 (general unsecured) ; \$4,283.73 (administrative)	Circuit City Stores, Inc.	\$501.45 (administrative priority) \$461,678.31 (general unsecured)	Circuit City Stores, Inc.	According to the debtor's books and records, the claim is reduced by (1) \$211.68 of pre-petition insurance; (2) \$3,075.57 of post-petition insurance; and (3) \$706.71 of other post-petition charges.
1/30/09	8784	Vno Tru Dale Mabry Llc Attn Mei Cheng c/o Vornado Realty Trust 210 Route 4 E Paramus, NJ 07652		Unliquidated (general unsecured) ; Unliquidated (administrative)	Circuit City Stores, Inc.	\$121,706.91 (general unsecured)	Circuit City Stores, Inc.	Reduce by \$56,647.65 for November stub rent and \$16,134.80 for postpetition taxes as these amounts are included in claim 13972. Also reduce by \$1,185.47 for prepetition taxes according to the Debtors' books and records.
6/29/09	13972	VNO TRU Dale Mabry LLC c/o Vornado Realty Trust 210 Route 4 East Paramus, NJ 07652	VNO TRU Dale Mabry LLC 888 7th Ave Fl 44 New York, NY 10106-4499	\$70,463.17 (administrative)	Circuit City Stores, Inc.	\$66,603.48 (administrative)	Circuit City Stores, Inc.	Reduce by \$3,575.47 for other administrative rent and \$284.23 for postpetition Cam reconciliation according to the Debtors' books and records.
6/29/2009	13920	Wayne VF LLC Vornado Realty Trust 210 Rte 4 E Paramus, NJ 07652		\$92,387.25 (administrative)	Circuit City Stores, Inc.	\$48,410.42 (administrative priority)	Circuit City Stores, Inc.	Reduce claim amount by \$43,976.83 in postpetition taxes the debtor shows as already paid to the landlord.
6/30/09	13720	Westgate Village LLC c/o Heather D Dawson Esq Kitchens Kelley Gaynes PC 3495 Piedmont Rd NE Bldg 11 Ste 900 Atlanta, GA 30305		\$70,941.93 (administrative)	Circuit City Stores, Inc.	\$28,123.59 (administrative)	Circuit City Stores, Inc.	Reduce by \$36,818.34 for postpetition taxes and \$6,000 for other damages according to the Debtors' books and records.

BOOKS AND RECORDS CLAIMS TO BE REDUCED								
Date Filed	Claim Number		Additional Notice Address	Claim Amount	Debtor	Proposed Modified Claim Amount	Debtor	Comments
1/30/09		William E Butler as General Receiver David E Eash Esq 221 N Wall No 500 Spokane, WA 99201		\$510,189.28 (general unsecured) ; \$10,956.26 (administrative)	Circuit City Stores, Inc.	\$7,407.08 (administrative priority) \$475,255.72 (general unsecured)	Circuit City Stores, Inc.	According to the debtor's books and records, the claim is reduced by \$1,126.89 in pre-petition rent and \$3,549.18 in post-petition taxes.
	9412							

In re Circuit City Stores, Inc., et al.
Case No. 08-35653 (KRH)
EXHIBIT D

Claims to be Reclassified

CLAIMS TO BE RECLASSIFIED						RECLASSIFIED CLAIMS		Comments
Date Filed	Claim Number	Name & Address	Additional Notice Address	Claim Amount and Classification	Debtor	Proposed Reclassified Claim Face Amount and Classification	Debtor	
6/30/09	14260	Bedford Park Properties LLC c/o Ron L. Estes Center Management 300 Park St Ste 410 Birmingham, MI 48009	Quarles & Brady LLP Catherine M Guastello Esq 1 Renaissance Sq 2 N Central Ave Phoenix, AZ 85004	\$140,115.83 (administrative)	Circuit City Stores, Inc.	\$120,208.66 (general unsecured) \$19,907.17 (administrative)		The amounts of \$2,533.30 for prepetition rent and \$2,792.02 for prepetition taxes should be reclassified to general unsecured. The amounts of \$5,164.72 for November stub rent, \$86,035.28 for other admin rent, \$7,751.24 for postpetition taxes and \$2,985.00 for cleanup and repairs should be classified as administrative. This claim is also included on the Books and Records Reduce exhibit.
6/22/09	13740	Deno Dikeou Deno P Dikeou Broker Dikeou Realty 543 Wymore Rd N Ste 106 Maitland, FL 32751		\$121,436.53 (administrative)	Circuit City Stores, Inc.	\$58,107.56 (administrative priority) \$63,328.97 (general unsecured)		The amount of \$23,387.43 for prepetition rent should be reclassified to general unsecured. The amounts of \$1,579.70 for other administrative rent and \$7,399.77 for postpetition taxes should be classified as administrative. This claim is also included on the Books and Records Reduce exhibit.
3/27/09	11938	KIR Augusta I 044 LLC Attn Neil E Herman c/o Morgan Lewis & Bockius LLP 101 Park Ave New York, NY 10178		\$32,366.90 (administrative)	Circuit City Stores, Inc.	\$23,387.43 (general unsecured) \$8,979.47 (administrative)		The amounts of \$95,856.14 for prepetition taxes and \$24,352.52 for prepetition CAM reconciliation should be reclassified to general unsecured. The amounts of \$4,032.90 for postpetition CAM reconciliation and \$15,874.27 for postpetition taxes should be classified as administrative.
4/22/09	12330	Rossiter, Ronald D & Barbara M 962 Paloma Dr Arcadia, CA 91006		\$96,489.74 (general unsecured) Unliquidated (administrative)	Circuit City Stores, Inc.	\$5,325.32 (general unsecured) \$101,936.24 (administrative)		Prepetition taxes in the amount of \$63,328.97 should be classified as an unsecured nonpriority claim. The amount of this claim is also subject to an objection based on the Debtors' books and records.
6/30/09	13938	Taft Corners Associates Inc c/o Norman Williams Gravel and Shea 76 St Paul St 7th Fl PO Box 369 Burlington, VT 05402-0369		\$36,427.55 (administrative)	Circuit City Stores, Inc.	\$31,450.95 (admin priority); \$4,976.60 (general unsecured)		Reclass \$2,778.08 for prepetition paving costs and \$2,198.52 for prepetition CAM recon from admin priority to general unsecured. Claim is also subject to Books & Records Reduce objection.

In re Circuit City Stores, Inc, et al.
Case No. 08-35653 (KRH)
EXHIBIT E

BOOKS AND RECORDS CLAIMS TO BE EXPUNGED						
Date Filed	Claim Number		Additional Notice Address	Claim Amount	Debtor	Comments
1/21/2009	4175	3725 Airport Boulevard LP Stephen K Lehnardt LLC 20 Westwoods Dr Liberty, MO 64068-3519		\$22,068.55 (Admin Priority)	Circuit City Stores, Inc.	This claim is not supported by the Debtors' books and records.
3/23/2010	14879	502 12 86th Street LLC Attn Steven H Newman Esq Katsky Korins LLP 605 Third Ave 16th Fl New York, NY 10158	Hirschler Fleischer PC Michael P Falzone Sheila deLa Cruz The Edgeworth Building 2100 E Cary St PO Box 500 Richmond, VA 23218-0500	Unliquidated (Admin Priority)	Circuit City Stores, Inc.	Claim is for legal fees not show on debtor's books & records
6/29/2009	14292	502 12 86th Street LLC c/o Sheila deLa Cruz & Michael P Falzone Hirschler Fleisher PC The Edgeworth Bldg 2100 E Cary St Richmond, VA 23218-0500	Katsky Korins LLP Attn Steven H Newman 605 Third Ave 16th Fl New York, NY 10158	\$91,055.20 (Admin Priority)	Circuit City Stores, Inc.	Remaining claim is for legal fees not shown on debtor's books & records
6/30/2009	14363	Capmark Finance Inc Keith M Aurzada & John C Leininger Bryan Cave LLP 2200 Ross Ave Ste 3300 Dallas, TX 75201		\$1,120,367.89 (Admin Priority)	Circuit City Stores, Inc.	Expunge as unsupported by debtors books and records
4/30/2009	12580	Centro Properties Group ta Parkway Plaza Vestal NY c/o David L Pollack Ballard Spahr Andrews & Ingersoll LLP 1735 Market St 51st Fl Philadelphia, PA 19103		\$3,515.79 (Admin Priority)	Circuit City Stores, Inc.	Expunge as unsupported by debtors books and records
5/6/2009	12856	City of Pasadena, CA PO Box 7120 Pasadena, CA 91105	City of Pasadena 100 N Garfield Ave Rm N210 Pasadena, CA 91005	\$1,668.97 (Gen Unsecured)	Circuit City Stores, Inc.	Amounts claimed are not supported by the Debtors' books and records.
6/12/2009	13356	Crosspointe Plaza 08 A LLC c/o Tom Stoltz and Associates LLC 8301 E Prentice Ave Ste 210 Greenwood Village, CO 80111		\$13,298.10 (Admin Priority)	Circuit City Stores, Inc.	This claim is not supported by the Debtors' books and records.
6/30/2009	13953	CWCapital Asset Management LLC as Special Servicer for Bank of America NA Successor by Merger to LaSalle Bank NA as Trustee Attn Lawrence A Katz and Kristen E Burgers 8010 Towers Crescent Dr Ste 300 Vienna, VA 22182-2707		\$141,519.94 (Admin Priority)	Circuit City Stores, Inc.	Amounts claimed are not supported by the Debtors' books and records.

BOOKS AND RECORDS CLAIMS TO BE EXPUNGED						
Date Filed	Claim Number		Additional Notice Address	Claim Amount	Debtor	Comments
4/30/2009	12768	Eagleridge Associates c/o Ian S Landsberg 16030 Ventura Marguiles LLP Encino, CA 91436		\$31,573.67 (Admin Priority)	Circuit City Stores West Coast, Inc.	Amounts claimed are being addressed in claim #12825.
4/30/2009	12769	Eagleridge Associates c/o Ian S Landsberg 16030 Ventura Marguiles LLP Encino, CA 91436		\$252,372.13 (Gen Unsecured) \$31,573.67 (Admin Priority)	Circuit City Stores West Coast, Inc.	Amounts claimed are being addressed in claim #12825.
4/30/2009	12815	Enid Two LLC c/o Nancy Isaacson Esq 75 Livingston Ave Roseland, NJ 07068		\$65,010.45 (Admin Priority)	Circuit City Stores, Inc.	No support for the bulk of the claim. Only amounts listed in claim are for repairs which the debtors show no liability for
6/26/2009	13635	Generation H One and Two Limited Partnership Augustus C Epps Jr Esq Christian & Barton LLP 909 E Main St Ste 1200 Richmond, VA 23215	Generation H One and Two Limited Partnership 3509 S Mason St Fort Collins, CO 80525-2681	\$172,247.60 (Admin Priority)	Circuit City Stores, Inc.	Claim # 13635 is a single line item claim for administrative charges; however, claim lacks support of amount asserted
6/24/2009	14041	Goodmill LLC c/o Jeffrey Kurtzman Esq Klehr Harrison Harvey Branzburg & Ellers LLC 260 S Broad St Philadelphia, PA 19102		\$1,432.47 (Admin Priority)	Circuit City Stores, Inc.	Expunge : Amounts claimed are not supported by debtors books and records
1/30/09	10024	Inland Southeast Darien LLC C/o Bert Bittourna Esq Inland Real Estate Group 2901 Butterfield Road, 3rd Floor Oak Brook, IL 60523		UNL (secured)	Circuit City Stores, Inc.	This claim is not supported by the Debtors' books and records.
1/30/09	9722	Inland Southeast Darien LLC C/o Bert Bittourna Esq Inland Real Estate Group 2901 Butterfield Road, 3rd Floor Oak Brook, IL 60523		UNL (secured)	Circuit City Stores, Inc.	This claim is not supported by the Debtors' books and records.
3/31/2010	14931	Inland US Management LLC Karen C Bifferato & Kelly M Conlan Connolly Bove Lodge & Hutz LLP The Nemours Bldg 1007 N Orange St PO Box 2207 Wilmington, DE 19807		Unliquidated (Admin Priority)	Circuit City Stores, Inc.	This claim is not supported by the Debtors' books and records.
4/29/2009	12420	Key Bank NA as Master Servicer and ORIX Capital Markets LLC as Special Servicer Gregory A Cross Esq Venable LLP 750 E Pratt St Ste 900 Baltimore, MD 21202		\$976,108.09 (Gen Unsecured)	Circuit City Stores, Inc.	Expunge as unsupported by debtors books and records

BOOKS AND RECORDS CLAIMS TO BE EXPUNGED						
Date Filed	Claim Number		Additional Notice Address	Claim Amount	Debtor	Comments
1/28/2009	7519	LC White Plains Retail LLC Attn Frank J Haupe Esq c/o Delbello Donnellan et al 1 N Lexington Ave White Plains, NY 10601		Unliquidated (Admin Priority)	Circuit City Stores, Inc.	Debtor shows a credit owed by the landlord for prepaid postpetition real estate taxes which is larger than any amounts claimed that the debtor shows as owed
6/22/2009	13743	Macys Retail Holdings Inc Joseph B Wells and Ronald E Gold Frost Brown Todd LLC 201 E Fifth St Ste 2200 Cincinnati, OH 45202		\$17,668.61 (Admin Priority)	Circuit City Stores, Inc.	This claim is for postpetition taxes, the amount for which is also included in claim 12427 for this claimant and is being handled through that claim. Claim 12427 is included on the Books and Records Claims to be Reduced exhibit.
12/23/2008	13099	Madison Waldorf LLC c/o Liquidity Solutions Inc One University Plz Ste 312 Hackensack, NJ 07601	Madison Waldorf LLC c/o Madison Marquette 2001 Pennsylvania Ave NW Washington, DC 20006	\$22,948.20 (Admin Priority)	Circuit City Stores, Inc.	This claim is not supported by the Debtors' books and records.
1/20/2009	4373	Montclair Plaza LLC c/o Stephen Warsh General Growth Properties Inc 110 N Wacker Dr BSC 1 26 Chicago, IL 60606-1511		\$24,252.90 (Priority)	Circuit City Stores West Coast, Inc.	This claim is not supported by the Debtors' books and records.
6/30/2009	14058	ORIX Capital Markets LLC Lawrence A Katz and Kristen E Burgers 8010 Towers Crescent Dr Ste 300 Vienna, VA 22182-2707		\$193,197.76 (Admin Priority)	Circuit City Stores, Inc.	Amounts claimed are not supported by the Debtors' books and records.
6/30/2009	13733	Plaza Las Americas Inc Attn Richard E Lear c/o Holland & Knight LLP 2099 Pennsylvania Ave NW Ste 100 Washington, DC 20006-680		\$50,429.79 (Admin Priority)	Circuit City Stores, Inc.	Amounts claimed are not supported by the Debtors' books and records.
6/11/2009	13341	Plaza Las Palmas LLC Michael L Rubin Chief Operating Officer 990 Highland Dr Ste 200 Solana Bch, CA 92075	Gerald P Kennedy Procopio Cory Hargreaves & Savitch LLP 530 B St Ste 2100 San Diego, CA 92101	\$7,625.64 (Admin Priority)	Circuit City Stores West Coast, Inc.	Amounts claimed are not supported by the Debtors' books and records.
6/30/2009	13937	Property Management Support Inc as TTE of Shamrock Land Trust UTA dtd 11 13 1998 Attn Robert A Heekin Jr 50 N Laura St Ste 1600 Jacksonville, FL 32202		\$42,032.79 (Admin Priority)	Circuit City Stores, Inc.	Amounts claimed are not supported by the Debtors' books and records.
6/19/2009	13504	Saugus Plaza Associates Attn James S Carr Esq Robert L LeHane Esq Kelley Drye & Warren LLP 101 Park Ave New York, NY 10178	Basser Kaufman Attn Marc Kemp 335 Central Ave Lawrence, NY 11555	\$43,583.20 (Admin Priority)	Circuit City Stores, Inc.	Debtor shows no liability for admin period
1/28/2009	6592	Seligson Properties, Stanley M 444 Connecticut Avenue LLC 405 W Ave 2nd Fl Norwalk, CT 06850	Seligson Properties, Stanley M 605 W Ave Norwalk, CT 06850	\$1,040,966.84 (Gen Unsecured) \$54,809.16 (Admin Priority)	Circuit City Stores, Inc.	Debtor shows no liability for the amounts claimed, in fact debtor shows a small credit owed from the landlord.

BOOKS AND RECORDS CLAIMS TO BE EXPUNGED						
Date Filed	Claim Number		Additional Notice Address	Claim Amount	Debtor	Comments
3/20/2009	11814	The Landing at Arbor Place II LLC c/o Scott M Shaw Husch Blackwell Sanders LLP 2030 Hamilton Pl Blvd Ste 150 Chattanooga, TN 37421		\$1,815.46 (Admin Priority)	Circuit City Stores, Inc.	Amounts claimed are not supported by the Debtors' books and records.
3/20/2009	12203	The Landing at Arbor Place II LLC c/o Scott M Shaw Husch Blackwell Sanders LLP 2030 Hamilton Pl Blvd Ste 150 Chattanooga, TN 37421		\$1,815.46 (Admin Priority)	Circuit City Stores, Inc.	Amounts claimed are not supported by the Debtors' books and records.
1/29/2009	8373	Trane US Inc c/o Wagner Falconer & Judd Ltd Mark O Anderson 1700 IDS Ctr Minneapolis, MN 55402		\$619,202.40 (Gen Unsecured)	Circuit City Stores, Inc.	Expunge as unsupported by debtors books and records
6/30/2009	14128	Tyson's Corner Holdings LLC Macerich 20327 1467 Attn Dustin P Branch Katten Muchin Rosenman LLP 2029 Century Park E 26th Fl Los Angeles, CA 90067		\$2,217.02 (Admin Priority)	Circuit City Stores, Inc.	This claim is not supported by the Debtors' books and records.
6/30/2009	14364	UTC I LLC Amy Pritchard Williams K&L Gates LLP 214 N Tryon St Ste 4700 Charlotte, NC 28202		\$606.88 (Admin Priority)	Circuit City Stores, Inc.	Amounts claimed are not supported by the Debtors' books and records.
1/30/2009	9780	WEC 96D Vestal Investment Trust Attn Wayne Zarozny VP The Berkshire Group One Beacon St Ste 1500 Boston, MA 02108		Unliquidated (Gen Unsecured) Unliquidated (Secured) Unliquidated (Admin Priority)	Circuit City Stores, Inc.	Expunge as unsupported by debtors books and records
6/29/2009	13983	Weingarten Nostat Inc Attn James S Carr and Robert L LeHane Kelley Drye & Warren LLP 101 Park Ave New York, NY 10178		\$49,272.93 (Admin Priority)	Circuit City Stores, Inc.	Amounts claimed are not supported by the Debtors' books and records.
1/30/2009	9444	Wells Fargo Bank NA successor by merger to Wells Fargo Bank Minnesota NA fka Norwest Bank Minnesota NA as Trustee Peyton Inge c/o Capmark Finance Inc 700 N Pearl St Ste 2200 Dallas, TX 75201		Unliquidated (Gen Unsecured)	Circuit City Stores, Inc.	Expunge as unsupported by debtors books and records
6/29/2009	14410	WRI Lakeside Marketplace LLC James S Carr and Robert L LeHane Kelley Drye & Warren LLP 101 Park Ave New York, NY 10178	Weingarten Realty Investors Attn Lisa L Seabron Legal Administrator 2600 Citadel Plz Dr Ste 125 Houston, TX 77008	\$12,016.74 (Admin Priority)	Circuit City Stores, Inc.	Amounts claimed are not supported by the Debtors' books and records.

BOOKS AND RECORDS CLAIMS TO BE EXPUNGED						
Date Filed	Claim Number		Additional Notice Address	Claim Amount	Debtor	Comments
6/29/2009	13986	WRI Seminole Marketplace, LLC Attn James S Carr & Robert L LeHane Kelley Drye & Warren LLP 101 Park Ave New York, NY 10178		\$59,976.44 (Admin Priority)	Circuit City Stores, Inc.	Amounts claimed are not supported by the Debtors' books and records.

In re Circuit City Stores, Inc, et al.
Case No. 08-35653 (KRH)
EXHIBIT F

LATE FILED CLAIMS						
Date Filed	Claim Number	Name & Address	Additional Notice Address	Claim Amount	Debtor	Comment
7/1/09	14419	Gould Livermore LLC Michelle McMahon Esq Bryan Cave LLP 1290 Avenue of the Americas New York, NY 10104		\$120,701.19 (Admin Priority)	Circuit City Stores, Inc.	Claim filed after bar date.
3/22/10	14878	Hayden Meadows JV c/o Ronald T Adams Black Helterline LLP 805 SW Broadway Ste 1900 Portland, OR 97205-3359		\$6,862.72 (Admin Priority)	Circuit City Stores West Coast, Inc.	Claim filed after bar date.

In re Circuit City Stores, Inc., et al.
Case No. 08-35653 (KRH)
EXHIBIT G

Amended/Superseded Claims to be Expunged

CLAIMS TO BE EXPUNGED						Surviving Claim Numbers		
Date Filed	Claim Number	Name & Address	Additional Notice Address	Claim Amount	Debtor	Surviving Claim Numbers	Debtor	Face Amounts of Surviving Claim
4/29/09	13008	Caparra Center Associates LLC PO Box 9506 San Juan, PR 00908	Caparra Center Associates LLC Penny R Stark Attorney For Claimant 9861 Sunrise Lakes Blvd Ste 308 Sunrise, FL 33322	\$735,404.08 (Gen Unsecured) \$66,583.71 (Admin Priority)	Circuit City Stores, Inc.	13014	Circuit City Stores, Inc.	\$735,406.08 (Gen Unsecured) \$66,581.71 (Admin Priority)
2/27/09	11238	Century Plaza Development Corporation Douglas W Messner C O Sierra Pacific Properties Inc 1800 Willow Pass Ct Concord, Ca 94520	Century Plaza Development Corporation John C Willis Corporate Counsel The Seeno Companies 4021 Port Chicago Hwy Concord, CA 94520	\$1,959,982.56 (Gen Unsecured) Unliquidated (Priority)	Circuit City Stores West Coast, Inc.	11669	Circuit City Stores, Inc.	\$1,959,982.56 (Gen Unsecured) Unliquidated (Priority)
6/29/09	14023	HIP Stephanie LLC c o Christine Coers Mitchell Coers Mitchell Law LLC 1631 NE Broadway No 539 Portland, OR 97232-1425	Harsch Investment Properties LLC 1121 SW Salmon Ste 500 Portland, OR 97205	\$35,736.61 (Admin Priority)	Circuit City Stores West Coast, Inc.	14175	Circuit City Stores, Inc.	\$35,736.61 (Admin Priority)
6/30/09	14079	Inland US Management LLC Karen C Bifferato & Kelly M Conlan Connolly Bove Lodge & Hutz LLP The Nemours Bldg 1007 N Orange St PO Box 2207 Wilmington, DE 19807		\$470,582.28 (Admin Priority)	Circuit City Stores, Inc.	14931	Circuit City Stores, Inc.	Unliquidated (Admin Priority)